

Franklin County, Illinois

Forensic Accounting Analysis of the Treasurer's Office

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Report Date
July 16, 2023

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Mr. Larry Miller
Chairman
Franklin County Board of Commissioners
901 Public Square
Benton, IL 62812

Dear Mr. Miller:

As you requested, I have performed a forensic accounting analysis of the Franklin County, Illinois Treasurer's Office for the past two fiscal years ending November 30, 2022. My opinion is based on a forensic analysis of the financial reporting process that is overseen by the current elected Treasurer, and includes the internal control deficiencies I identified in the financial reporting of the Treasurer's Office as well as a listing of "red flags," which are indicators of potential problems that increase the likelihood of a material misstatement existing within the issued financial statements. My primary focus of my analysis was on the current organization of the department and specifically, the job performance of the Treasurer.

Findings

In my opinion, based on my analysis, I found numerous material weaknesses in internal controls and many red flags, both of which greatly increase the likelihood that material misstatements could occur, whether by error or fraud, and not be detected before the financial statements are issued to the public.

If financial statements containing material misstatements are issued, it could have serious consequences for the County. It could, for example, lower the credit rating of the county, making it difficult to get bond issues underwritten, and it would result in the bonds being issued at above-market rates. At best, this would cost the County more in interest payments, and at worst, it could have a severe impact on the financial future of the County if the County were unable to issue bonds.

It is also my opinion that the current Treasurer lacks the skills and abilities to successfully perform the job duties required in this position. I have summarized my findings in the paragraphs below, and have included the specific events and transactions I uncovered during my analysis as well as my overall opinion as to the effect of my findings on the financial outlook for Franklin County.

At this point in time, I am unable to definitively determine if fraud or misappropriation of assets has occurred. That determination would require the ability to directly access the County's financial systems. While we were able to obtain some independent information directly from the County's various banks, the financial information from the County was provided by the

Treasurer. Whenever financial data is provided by the subject of an investigation, there is always the possibility it has been altered to cover up any defalcation and therefore, is unreliable.

Sincerely,

A handwritten signature in black ink, appearing to read "Troy V. Luh".

Troy V. Luh, Ph.D., CPA/ABV, CFF, CGMA, MSvs

Table of Contents

Assignment Summary	6
Background	6
Lack of Sufficient Personnel to Adequately Perform the Duties of Treasurer.....	7
Red Flags and Weaknesses in Internal Controls in the Treasurer's Office	8
Checks Are Signed with a Signature Stamp	9
No Descriptions at the Bottom of the Checks.....	9
No Legal Authority for the Board to Provide Oversight of the Treasurer.....	10
The Treasurer Writes and Authorizes the Checks of the County without Oversight or Review.....	10
Lack of Delegation and Segregation of Duties	10
No Random Audits	10
Delays, Excuses, and Reticence to Provide Financial Information.....	11
Delays in Providing Financial Information by the Treasurer.....	11
Delays in Providing Information to the External Auditors	11
Delays in the Release of the Audit Report	11
Delays in Providing Information to the Franklin County Board by the Treasurer	12
Delays and Difficulty Providing Information to the Forensic Accountants.....	12
Errors, Misstatements and Unusual Transactions by the Treasurer	13
Errors Made by the Treasurer.....	13
Unusual Transactions Made by the Treasurer at the End of the Period	13
Checks Written by the Treasurer Were Not in Sequential Order.....	13
Bank Reconciliations that Did Not Agree	14
Checks Written by the Treasurer's Office Were Written Back to the Treasurer's Office.....	14
Several Checks from County Residents Were Not Deposited on a Timely Basis	15
The Treasurer Denied a Request to Allow a Former Employee of the Office to Extract Data.....	15
Lack of Skills or Abilities by the Treasurer to Perform the Duties of the Office	15
The Treasurer Could Not Answer Basic Questions Asked by the Board	16
The Treasurer Lacks the Organizational Skills Necessary in the Position	16
The Former External Auditor Noted Frequent Mistakes in the Financial Statements	17
Fraud Profiles	18
Summary of Forensic Investigation.....	19

Schedules.....21

Schedule I: Schedule I: Franklin County Checks Issued from the Treasurer's Office General Fund Showing Electronic Signatures and Missing Purpose of the Expense

Schedule II: General Journal and Adjusting Entries Made From the General County Highway Fund by Treasurer From December 22, 2021 to November 30, 2022

Schedule III: Franklin County Summary of Checks Written to Franklin County Treasurer from Peoples National Bank Common Account Ending 0607

Schedule IV: Franklin County Summary of Checks Written to Franklin County Treasurer by Check Number from Peoples National Bank Common Account Ending 0607

Schedule V: Franklin County Summary of Checks Written to Franklin County Treasurer by Amount from Peoples National Bank Common Account Ending 0607

Schedule VI: Franklin County Summary of Checks Written to Franklin County Treasurer by Date Written from Peoples National Bank Common Account Ending 0607

Schedule VII: Franklin County Summary of Checks Written to Franklin County Treasurer by Date Cleared from Peoples National Bank Common Account Ending 0607

Schedule VIII: Correspondence with Treasurer Concerning Missing Documents

Schedule IX: Internal Control Issues and Recommendations

Professional Qualifications of Dr. Troy V. Luh, Ph.D., CPA/ABV, CFF, CGMA, MSvs.....23

Assignment Summary

<i>Client Name</i>	Franklin County Illinois Board
<i>Assignment Description</i>	Forensic Analysis for the Past Two Years of Financial Reporting by the Treasurer's Office of Franklin County, Illinois Determine Any Weaknesses in Internal Controls in the Treasurer's Office Identify Red Flags for Errors or Fraud by the Treasurer Provide an Opinion and Recommendations for the Franklin County Board
<i>Purpose of Engagement</i>	Forensic Analysis of Treasurer's Office
<i>Report Date</i>	July 16, 2023

Background

I was retained by the Franklin County Board of Commissioners (“County Board” or “Board”) to perform a forensic analysis of the financial reporting performed by the Treasurer’s Office (“Office”) and to determine if any deficiencies or weaknesses are present in the existing financial reporting process as well as identifying any indicators of potential fraud.

I was contacted for this engagement as a result of frequent delays in the current Treasurer providing financial information to the County Board and to the external auditor, the latter delay resulting in the issuance of the audit report for the fiscal year ending November 30, 2021 over twelve months after the year-end and more than six months after the due date. By Illinois state law, delays in the issuance of the annual audit report can result in significant fines and penalties as well as potentially affecting the County’s ability to issue bonds. It also makes the County look bad in the eyes of its constituents.

This report summarizes numerous weaknesses in internal controls uncovered during my investigation into the Treasurer’s Office, and these are in addition to what was noted by the external auditors. These controls are vitally important to decreasing the risk of material misstatements occurring in the financial statements and records.

This report also summarizes numerous “red flags” that generally increase the possibility of errors or fraud in the financial statements. Finally, this report will summarize my analysis of the ability of the Treasurer to adequately perform the duties of the Office and any potential consequences of inadequate performance.

Lack of Sufficient Personnel to Adequately Perform the Duties of Treasurer

Based on my analysis, it is my opinion that the Treasurer’s Office lacks sufficient personnel to perform the duties of the office. According to evidence obtained through examination and through interviews with a former employee in the Treasurer’s Office, the staffing levels are inadequate to perform all the duties of the department in a thorough and timely manner. I reviewed the financial records, bank reconciliations, the required work product, the current staffing, and the delays in the performance of key job duties to corroborate her assertions.

Franklin County has over forty bank accounts that require monthly bank reconciliations to be completed by the Treasurer’s Office. Bank reconciliations are necessary to arrive at the organization’s true cash balance at the end of an accounting period. The bank balance will not be a true cash balance because of outstanding checks and any uncredited deposits. Likewise, the book balance may be inaccurate due to bank fees, returned checks, and other items such as errors in the check amounts.

The preparation of these monthly bank reconciliations has been chronically delayed by the Treasurer’s Office. In some cases, the delays have been significant. This is problematic because the account holder generally has only 30 to 60 days (depends on the nature of the error) to review the account and bring any errors to the bank’s attention for correction. If fraudulent transactions are occurring, the County would be liable for any losses not identified within the 60-day window. It could also result in an overdraft if checks continue to be written without knowing the true cash balance. Furthermore, these delays inhibit the County Board’s ability to make decisions based on the available cash balance in County funds.

Each bank reconciliation can take up to three hours to complete, meaning the bank reconciliations alone can take up to 120 hours a month to complete. Assuming the average monthly working hours are 176 hours (22 days times 8 hours per day), there is not sufficient time for this procedure and the other financial reporting responsibilities of the department for two, let alone one employee.

Understaffing should be a solvable problem, but according to a former employee, the Treasurer does not like to delegate. This former employee was a key longtime employee who was experienced and knowledgeable with both the workings of the office and the financial accounting software, and who worked in the office prior to the election of the current Treasurer. According to this former employee, the Treasurer stopped delegating work to her after she

brought several errors to his attention. He took over many of her job responsibilities and after several conflicts, she left to work in another County department.

After this employee left the Treasurer's Office, the financial reporting problems and delays increased. There were substantially more financial reporting issues after she left the department and when the Treasurer was doing the majority of the financial reporting with little, if any, assistance. This is evidenced by the substantial increase in the number of documented material weaknesses in the November 30, 2021 audit report compared to prior years.

During the interview with the Treasurer,¹ he admitted this employee's departure was a huge loss for the department and was a key factor in the office being so far behind in getting its work done. However, when I suggested that it might be helpful to hire additional staff, at least on a part-time basis, he said he thought they were getting caught up and hiring additional staff would not help.

It appears from the interviews that the Treasurer continues to resist delegating work to his staff. When someone insists on doing all the work himself and resists delegating or having his work reviewed, that is a huge red flag. Without any segregation of duties or oversight of any kind, the possibility that fraud will occur is greatly increased. During the interview, the Treasurer indicated he does not like to delegate these responsibilities because he does not have confidence in his current employees' abilities. Yet he did not mention any plans to either get these employees additional training or replace them with people he could trust.

The Franklin County Board Chairman, Larry Miller, said that the Treasurer has been resistant to providing the Board with requested financial information and if they get financial information, it is outdated. The Chairman also said that on a number of occasions, the Treasurer has seemed ill prepared to answer questions at the Board meetings.² This is concerning because defensiveness and resistance to oversight are possible indicators of either incompetence or fraud.

Red Flags and Weaknesses in Internal Controls in the Treasurer's Office

Strong internal controls are a vital component of reliable financial reporting. Internal controls over financial reporting consist of having policies and procedures in place to ensure that financial statements are prepared accurately and the potential for fraud is reduced. Weak or non-existent internal controls can allow material misstatements in the financial statements or enable fraud to occur, both of which can lead to substantial financial losses for the County. After reviewing the internal controls over financial reporting in the Franklin County Treasurer's Office, I identified several material weaknesses.

¹ Interview with Steve Vercellino, Treasurer of Franklin County, IL, March 1, 2023.

² Interview with Mr. Larry Miller, Chairman of the Franklin County Board, April 25, 2023.

Checks Are Signed Electronically

Some of the most important internal controls in an organization are controls over the issuance of checks. Without them, there is the very real possibility that the person in control of issuing checks can write checks to themselves, fictitious vendors, or another co-conspirator.

A common control over the issuance of checks is the requirement for two signatures on each check to verify that both signers agree the payment is proper and reasonable. If only one signature is required on an organization's checks, the possibility of errors or fraud is increased. In this case, the checks issued by the Treasurer's Office require two signatures; one signature is provided by the Treasurer and the other by the County Clerk.

According to a former employee, the checks are generated electronically and the signatures are generated through the computer program. Based on my review of the signatures, they appear to be identical on all checks. Because the signatures are not handwritten, the Treasurer could issue checks with both signatures without the consent or knowledge of the County Clerk. I found no evidence of a thorough review process that would ensure the County Clerk had actually seen the documentation supporting the checks he supposedly approved. See Schedule I, which shows a sample of checks with the electronic signatures that are identical. The account numbers and other sensitive information have been redacted.

There is no approval process to add vendors, that coupled with the use of the electronic signatures, greatly increases the possibility that checks could have been issued to fictitious vendors. In order to check for fictitious vendors, I would need direct access to run a master list of vendors from the financial system. If that list contains fictitious vendors, it would be easy for the subject of the investigation to remove them prior to providing the list to me. Due to the lack of direct access in this case, a warrant would be required and that option is only available in a litigation setting. In this case, there is no pending litigation as of the date of this report and thus, no way to verify whether or not fictitious vendors exist.

No Descriptions at the Bottom of the Checks

In addition to the electronic signatures, there are no descriptions at the bottom of the checks. Descriptions are necessary to identify the purpose of and reason for the expenditure. Descriptions enhance the audit trail and assist with determining if the expense is classified correctly and with ensuring all payments are legitimate and properly supported by adequate documentation. Lack of descriptions also increases the possibility that a check could be written to an unauthorized payee. This is another material weakness that increases the possibility of a material misstatement or fraud occurring. Schedule I shows copies of the Treasurer's checks and shows no description at the bottom of the checks.

No Legal Authority for the Board to Provide Oversight of the Treasurer

The Franklin County Board Chairman indicated the Board has no legal authority to obtain records and documents from the Treasurer's Office.³ He indicated that he has requested documents and reports numerous times without compliance by the Treasurer. He has also stated that the Treasurer has been consistently uncooperative and non-responsive to requests by the Board.

This lack of legal authority to compel the release of financial information is a serious material weakness in internal controls. There needs to be oversight by someone outside of the Treasurer's office, preferably an independent body like the Franklin County Board. One need not look further than the infamous fraud perpetrated in Dixon, Illinois to see how catastrophic the lack of oversight can be. Rita Crundwell embezzled approximately \$54 million while she was the Comptroller and Treasurer of Dixon, Illinois.

The Treasurer Writes and Authorizes the Checks of the County without Oversight or Review

As mentioned earlier, the checks and the signatures of the Treasurer and County Clerk issued by the Franklin County Treasurer's department are generated by computer software. In addition, the Treasurer reconciles the accounts from which the checks are written, which further reduces the possibility of errors or fraud being detected. Strong internal controls require the person issuing the check be separate from the person reviewing and authorizing the payment.

Lack of Delegation and Segregation of Duties

According to information provided to me by a former employee, the Treasurer stopped delegating accounting and financial reporting duties in 2021 and did most of the financial statement reporting on his own. This lack of delegation by the Treasurer was also confirmed by the Chairman of the Board. When one individual controls significant components of the financial reporting process without proper segregation of duties, it represents a major red flag for the possibility of material financial misstatements, whether due to error or fraud. Ideally, there are four duties which should all be performed by separate individuals: authorization, custody, record keeping, and reconciliation. In the case of issuing checks, it would mean one person would have physical custody of the check, another would authorize the check, another would record the check in the financial system, and yet another would reconcile the bank account from which the check was issued. Obviously, in a small office this would have to be accomplished by rotating duties or by utilizing people in other departments.

No Random Audits

Fraud is inversely related to the perception that detection is likely. Previous to this investigation, the Treasurer had no reason to believe that anyone would be reviewing his work. The possibility

³ Interview with Mr. Larry Miller, Chairman of the Franklin County Board, April 25, 2023.

that random audits will occur is a powerful deterrent to fraud, and also helps to prevent errors in reporting.

Delays, Excuses, and Reticence to Provide Financial Information

Consistently delayed issuance of financials and delayed responses to other information requests is another red flag, along with excuses for the delays. An outright refusal to provide financial data along with a defensive attitude and an inability to answer financial questions during Board meetings is an even bigger red flag. The next section details the specific instances of delays.

Delays in Providing Financial Information by the Treasurer

During the course of my analysis, I found numerous instances where the Treasurer did not provide information on a timely basis when requested. This led to delays in financial reporting and more specifically, delays in the issuance of the annual audit report.

Delays in Providing Information to the External Auditors

As part of my investigation, I interviewed Sarah Kary, an auditor with Rice Sullivan, LLC.⁴ Ms. Kary was the lead external auditor in charge of the audit of the Franklin County financial statements. I asked Ms. Kary if there were any difficulties in working with the Treasurer. She indicated the Treasurer routinely delayed providing information to the audit team that was critical in performing a timely and accurate audit. In several cases, when he did provide financial information, it was not what was requested or was incomplete. The delays and lack of care in providing information to the auditor has the appearance of impropriety.

Delays in the Release of the Audit Report

In 2021, the audit report was released more than a year after the fiscal year-end. The audit report for the fiscal year-end November 20, 2021 was not released until more than a year later on December 2, 2022. According to statements by Ms. Kary, the auditing firm was unable to release its audit opinion on a timely basis due to these frequent delays in receiving the required financial information and as a result, the required audits were filed significantly past their due dates.

The state of Illinois requires that the audit should begin as soon as possible after the close of the fiscal year to which it pertains, and must be completed within 180 days after the close of that fiscal year unless an extension of time is granted by the Comptroller in writing.⁵ Failure to timely file the audit report can subject the County to financial penalties.

When the audit firm was finally able to produce the audit report, it noted several concerns at the end of the report. One of the major concerns was the delays in providing information to the auditor. As mentioned earlier, the late audit reports can cause problems for future bond issues

⁴ Interview with Sarah Kary, Lead Auditor at Rice Sullivan, LLC, November 22, 2022.

⁵ 50 ILCS 310 Governmental Account Audit Act

and could potentially affect the County's credit rating, and thus increase the interest payments associated with future borrowing. All of which would negatively affect the County's finances.

Delays in Providing Information to the Franklin County Board by the Treasurer

According to the Chairman of the Franklin County Board, the Treasurer would consistently delay providing information requested by the Board. In many cases, he ignored their request and refused to provide the information.⁶

Failure to comply with requests for financial information denies the Board the oversight function necessary for sufficient internal control. This lack of oversight is a material weakness in internal controls that increases the likelihood, to an unacceptable level, that a material misstatement could occur, whether by error or fraud, and not be detected before the financial statements are released by the public. It also greatly increases the possibility of an intentional misstatement because the lack of oversight leads to the perception that the chance of the misstatement being discovered is low.

Delays and Difficulty Providing Information to the Forensic Accountants

My associate and I requested, on several occasions, financial information from the Treasurer. Initially, we tried to access the system directly, only to be repeatedly kicked off the system due to it being in use. Later, we were unable to go beyond the initial log-in before being asked to provide additional passwords we didn't have. It is unclear if this were the result of technical difficulties or deliberate interference.

When we did receive information, in many cases the information was unorganized, not the information we requested, or was information not relevant to the analysis. This resulted in additional time on the engagement causing us to review the information provided and make additional requests.

The information was also not clearly labeled in the electronic folders and it caused me and my associate to incur numerous extra hours to determine the content and relevance because any information sent as part of a forensic investigation must be read and analyzed carefully to determine if it has any effect on the analysis. Reviewing massive amounts of non-relevant information increases the time and cost of a forensic accounting engagement.

My associate sent a request in the form of a table to be filled in so we would be able to better understand the structure and relationships between the different accounts and different funds. The Treasurer did not fill in the table; he instead requested we call him for explanations. The call, unfortunately, did not result in the clarification we were seeking.

⁶ Interview with Mr. Larry Miller, Chairman of the Franklin County Board, January 23, 2023.

Errors, Misstatements and Unusual Transactions by the Treasurer

Errors Made by the Treasurer

There have been consistent errors and misstatements made by the Treasurer since he has been in the position. Ms. Kaye, the former lead auditor, indicated there have been numerous financial recording errors made by Treasurer since she has been the lead auditor. In one instance, funds were deposited in the wrong account. If this error was not detected by the auditor, it could represent a material misstatement in the financial statements.

A former employee also indicated that while she was an employee of the department and during the time she had access to the financial records, she found numerous errors made by the Treasurer. According to her, the Treasurer made incorrect journal entries, made deposits in the wrong accounts, and had significant shortfalls in bank accounts.

Because governmental accounting requires the use of fund accounting where each fund has limitations on how it can be utilized, the errors and incorrectly deposited funds could subject the County to complaints and potential penalties regarding the misuse of funds.

Unusual Transactions Made by the Treasurer at the End of the Period

There were several unusual transactions made by the Treasurer during the period I analyzed. Unusual transactions made at the end of the period are considered a red flag for fraud. Because a significant amount of financial activity occurs at the end of a period, such as numerous adjusting and closing entries, errors or fraud can occur and not be detected. This is due to the fact there is less time to look at the transactions and more of them to examine. Conversely, if errors or fraud occur at the beginning of the period, there is more time to review and catch any errors or identify any suspicious activity. Accordingly, unusual transactions made at the end of the period must be investigated to ensure they are legitimate.

Schedule II is a listing of all of the transactions that the Treasurer wrote out of the General County Highway Fund from December 22, 2021 to November 30, 2022. Schedule II shows numerous errors in the entries, including voided checks, inconsistent use of batch and reference numbers, and transactions that lacked sufficient descriptions to explain their purpose.

Checks Written by the Treasurer Were Not in Sequential Order

During the course of my analysis, I found numerous checks issued out of sequential order. When non-sequential checks are issued (see Schedule III), it makes identification of the outstanding checks much more difficult and increases the time required to reconcile the account. A strong system of internal controls would have software controls built in that would not allow a check to be issued out of sequential order. This represents another material weakness in internal controls and a major red flag for the possibility of fraud because there is seldom a credible reason for issuing checks out of sequence.

Bank Reconciliations that Did Not Agree

There were several instances that were brought to my attention where the bank reconciliations prepared by the Treasurer did not agree to the book and bank totals. In many cases, the differences were material.

The purpose of a bank reconciliation is to determine the actual cash balance. Transactions can take place at the bank that are not known until the bank statements are received and therefore, are not yet been recorded in the financial statements; examples include interest earned, bank charges, and returned checks. Conversely, transactions occur in the financial records that have not yet cleared the bank, such as deposits in transit and outstanding checks. The reconciled cash balance is the true balance of cash and its determination is necessary for planning purposes and to prevent overdrafts.

When the bank reconciliation does not agree, it could be the result of many things, such as not recording all of the outstanding checks, not recording a deposit in transit, book or bank errors, or depositing funds in the wrong account. These differences can be the result of errors or intentional fraud.

When these reconciliations are delayed, the County could lose funds because of the aforementioned time limits in notifying the bank of errors or fraudulent withdrawals. Because scammers are so adept at exploiting weaknesses in controls at both the bank and in organizations, there is a very real possibility that undetected fraudulent withdrawals could wind up depleting an account of its entire balance. That could have catastrophic consequences for the County if one of its multi-million dollar accounts were the target.

Checks Written by the Treasurer's Office Were Written Back to the Treasurer's Office

After analyzing the checks written by the Treasurer, I found numerous checks written by the Treasurer's Office that were written back to the Treasurer's Office. There is no accounting purpose to writing a check back to your own department. This practice makes the tracing of checks and deposits challenging and makes the audit trail difficult to follow. While the checks we traced were simply transfers between funds, the very real possibility exists that the Treasurer could convert these checks for personal use. This represents a major red flag, increasing the possibility of a material misstatement, whether by error or fraud, especially considering many of these checks were also written out of order and had insufficient descriptions of the purpose of the transaction. It would be much cleaner to simply electronically transfer money between accounts or funds, and it would eliminate the possibility of the checks being misused for personal expenditures.

In Schedules III-VII, I have summarized the checks written to the Franklin County Treasurer from the Franklin County common account ending in 0607, with each additional schedule showing a different sort order (by check number, by amount, by date written, and by date cleared). From the period beginning December 31, 2020 to November 15, 2021, the Treasurer

wrote 92 checks out of the common account with the payee listed as Franklin County Treasurer. These checks totaled \$4,320,585.37.

Several Checks from County Residents Were Not Deposited on a Timely Basis

According to information provided to me by the Chair of the Franklin County Board, Mr. Larry Miller, the county received numerous complaints from county residents that their checks had not cleared the bank on a timely basis. Mr. Miller indicated that numerous undeposited checks were found in the desk drawer of the Treasurer. In fact, a tax check written by Mr. Miller to the Treasurer's Office was outstanding for a long period of time.

When checks are not deposited on a timely basis, it increases the possibility they will be lost or converted for personal use. The longer checks remain undeposited, the more likely they will be lost or stolen. The lack of controls to ensure timely deposits is a major red flag and greatly increases the possibility of fraud to an unacceptable level. There is no reason why this should be occurring. In addition to increasing the chances of the check being lost or misused, this practice is causing the County to lose interest income it would otherwise be earning. It also makes the County look incompetent in its handling of its residents' funds.

The Treasurer Denied a Request to Allow a Former Employee of the Office to Extract Data

As part of my analysis, I am required to obtain objective evidence to form my opinion. Receiving information from an individual who is the subject of an investigation is not considered objective evidence. Therefore, in an interview with the Treasurer,⁷ I requested that he allow a former employee, who is still employed by the County, to access the County's accounting system and provide me with the necessary financial information for my investigation. Having the employee access the data would have saved time and expense in this engagement and would have provided more objective evidence for my investigation. The Treasurer refused to allow the former employee to retrieve the data for me under any circumstances and even suggested that I drive over from St. Louis to physically collect the data.

Since this is not in litigation, I do not have the power to access the data directly without a court-ordered warrant. A warrant would be necessary to ensure clean data because the possibility exists that data provided by the subject of an investigation could be altered before it is provided to me.

Lack of Skills or Abilities by the Treasurer to Perform the Duties of the Office

The primary responsibility of the Treasurer is to ensure the financial statements are prepared in such a way that they fairly and accurately represent the financial condition of Franklin County and are free from material misstatements. If the financial statements are not prepared in accordance with that requirement, the users of the financial statements could lose confidence in

⁷ Interview with Steve Vercellino, Treasurer of Franklin County, IL, March 1, 2023.

the financial statements and that, in turn, could affect future bond issues and the interest costs associated with future borrowing. The County's tax payers would also be unhappy if their taxes were raised to cover these preventable additional costs.

The Treasurer Could Not Answer Basic Questions Asked by the Board

According to interviews with Board members, the Treasurer has not been able to answer basic questions about the County budget and transactions underlying the financial statements. They stated that the Treasurer appeared to lack basic knowledge of the budget process, and he did not give clear answers regarding unusual transactions posted in the financial statements.

The position of County Treasurer requires significant knowledge of governmental accounting. Governmental accounting focuses on accountability and fund balances rather than profit maximization. Governmental accounting is a specialized area of accounting and requires significant training and experience. According to the biography published when the current Treasurer was running for County Treasurer, he earned a bachelor's in accounting in 2012 and a master's in accounting in 2013. He then went to work as a staff accountant at the Jamestown Management Corporation for one year, followed by working as a cost accountant at Aisin Manufacturing in Illinois for four years. He has five years total experience working at for-profit companies and no experience in governmental accounting, which has its own designations and its own standards. He also never previously held a management-level position that was responsible for managing the entire financial accounting process. All these factors contribute to my opinion that the current Treasurer lacks the background and education to perform the duties required in this position.

The Treasurer Lacks the Organizational Skills Necessary in the Position

I requested numerous financial documents from the Treasurer in the course of my analysis. The documents that were provided were not clearly organized in electronic folders. My associate and I had to go back and forth looking for information contained in the folders that were sent to us. We also had to make numerous requests for information necessary to perform my analysis. In Schedule VIII, I summarize a list of documents that were requested and not provided initially by the Treasurer as well as clarifications that were requested. We had to request the documents several times to receive the information we required.

He also provided numerous documents that were not requested. We received more than 10,000 pages of documents for this analysis; one document was over 1,500 pages. This is often called information overload, which makes it more difficult to sort through the information provided and find the relevant data.

When an accountant lacks organizational skills, it can extend the completion of the financial statements by a considerable period. In this case, the audit report on the financial statements was not completed until twelve months after year-end, despite Illinois requiring governmental audits

to be completed within six months after the end of the fiscal year. In my opinion, the Treasurer's lack of organization skills was a contributing factor in the delay.

The Former External Auditor Noted Frequent Mistakes in the Financial Statements

As mentioned earlier in this report, I interviewed the former lead external auditor, Sarah Kary, as part of my investigation. Ms. Kary indicated that she notified the Treasurer on several occasions of errors and misstatements in the financial statements. Ms. Kary indicated that his lack of providing timely financial data and frequent errors were major reasons the firm resigned as Franklin County's external auditors. I believe the audit firm was also concerned because these errors coupled with the inability of the Board to receive timely financial information triggered my investigation.

The auditing firm identified at least twelve weaknesses in internal controls in its last audit report for the fiscal year ended November 30, 2021. Most of these weaknesses were listed as material weaknesses in internal controls and a few were listed as significant deficiencies. A material weakness is defined in Auditing Standard Number 5 as "a deficiency, or a combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the company's annual or interim financial statements will not be prevented or detected on a timely basis."⁸

A significant deficiency is defined as "a deficiency, or a combination of deficiencies, in internal control over financial reporting that is less severe than a material weakness, yet important enough to merit attention by those responsible for oversight of the company's financial reporting."⁹

Although a significant deficiency is less critical than a material weakness in that it is unlikely to have a material impact on the financial statements, it still should be concerning to those responsible for financial reporting and should be investigated. Sometimes investigation of these non-material errors can help uncover fraud, which typically starts with smaller amounts before escalating to material amounts.

The weaknesses and concerns listed in the external auditor's November 2021 audit report were as follows:

Material Weaknesses

- The Treasurer did not prepare bank reconciliation on a timely basis.
- Checks received by the Treasurer's Office were not deposited on a timely basis.

⁸ PCAOB Auditing Standard Number 5, Found at: <https://pcaobus.org/oversight/standards/archived-standards/pre-reorganized-auditing-standards>.

⁹ PCAOB Auditing Standard Number 5, Found at: <https://pcaobus.org/oversight/standards/archived-standards/pre-reorganized-auditing-standards>.

- Limited segregation of duties
- Non-timely reporting of disbursement checks
- Financial records were not timely available to complete the audit by state and federal deadlines.
- Final tax receipts for the calendar tax year 2020 were not distributed to the County's taxing districts until August 2022.
- Vendor checks were backdated from December 2021 to November 2021.
- Carryforward of balancing adjustment on monthly bank reconciliation

Significant Deficiencies

- The Treasurer's Office did not maintain a positive cash balance in several of the governmental funds.
- Inadequate capital asset management of purchases and disposals
- Non-timely IMRF (pension) reimbursement payments between County offices
- Property tax distribution following second installment was not paid within 30 days of installment due date.

In a non-governmental audit, a single material weakness would result in an adverse opinion of the internal control system of the entity. In a governmental audit, the auditing firm is only required to list any significant deficiencies and material weaknesses in internal control uncovered during the audit.

Based on the auditor's list of material weaknesses in internal controls, there is a significant possibility that a material misstatement could occur, whether by error or fraud, in the published financial statements, and not be detected by the system of internal control.

Fraud Profiles

Although I did not have enough information to determine if fraud were present, it is interesting to note the traits of a typical fraudster identified by the Association of Certified Fraud Examiners (ACFE) in its 2022 report on fraud:

- 73% of all fraud in the U.S. was committed by males and resulted in a 25% higher median loss. This may be due to a higher percentage of men in management positions.
- 54% of reported frauds involved a perpetrator between the ages of 31 and 45.
- 65% of reported frauds were committed by people who attended or graduated from college. The median loss was more than twice that of perpetrators with no college education.
- Fraud by employees with greater tenure tended to result in larger losses, presumably because they have gained more knowledge of processes and controls, including exploitable weaknesses.

- Most offenders had no prior criminal record.

Summary of Forensic Investigation

Based on my analysis, it is my opinion that the Treasurer does not possess the skills and abilities necessary to perform the job duties required as Treasurer of Franklin County. Continued deficiencies in the County's financial reporting and the inability to submit timely financial information will have a substantially negative affect on the financial operations of the County and impact the Board's ability to plan for future financial needs since the Board is tasked with the following financial duties:

- Adoption of the annual operating budget and tax levy
- Approval of bills from all the County departments
- Awarding of contracts
- Negotiation and approval of labor contracts
- Oversight of special projects¹⁰

Based on a review of the external auditing firm's reports over the past four years, there has been a pattern of lack of compliance and errors in financial reporting. Many of these issues have not been resolved to date and in fact, have become more numerous.

I was unable to make any conclusions on the existence of fraud since the financial information given to me and to my associate was provided by the subject of the investigation and therefore, could have been altered to conceal the presence of fraud. However, I documented the existence of many red flags, which are considered potential fraud indicators, meaning they are typically present when fraud has occurred. I also identified many weaknesses in the internal controls over financial reporting in the Treasurer's Office. Since the Treasurer does not often delegate his duties, the responsibility for these deficiencies rests with him.

Obviously, the existence of fraud would be a serious matter. However, the errors, weaknesses in internal controls, and the inability of County officials to get timely financial data from the Treasurer's Office can result in just as much damage to the finances of Franklin County. At the very least, we know that the vast inefficiencies have resulted in forfeited interest income because deposits were not timely made and reconciliations were not done timely enough to catch any bank errors or unauthorized disbursements of funds. Due to the repeated delays in receiving timely financial data, there were undoubtedly missed opportunities to enhance revenue or cut costs because of the lack of accurate financial information.

I have attached a list of the issues I found and recommendations for correcting these issues (see Schedule IX). The most serious issue, the Board lacking the authority to oversee the Treasurer's office, is an issue that must be addressed by appropriate legal measures granting that authority to

¹⁰ Sourced from <https://franklincountyil.gov/county-board-overview/>

the Board. The other recommendations must be addressed within the Treasurer's office, which may be difficult unless the current Treasurer is receptive to acting upon those suggestions.

I reserve the right to amend this report if additional information becomes available. As I was writing this report, I was made aware of the following concerns for recent periods that are outside of the time period I examined:

- The IMRS pension account had a negative balance and had been put in the wrong fund. This account should never have a negative balance.
- The contingency account, which is not a cash account, was shown as drawing interest, even though it is only a ledger account and is not in a bank or other financial institution. There was also an unusual in-and-out journal entry between the master account and a subaccount.
- The State's Attorney Anti-Crime Fund, which usually has a balance of approximately \$500,000, is now down around \$266,000. In January 2022, the balance was around \$470,000.
- The Sheriff's Forfeiture Account has incurred around \$1,160 in account fees through the end of 2022, even though the bank has previously reversed these charges when contacted. Because of this, the Sheriff's Office has asked to close the current account and move it to a bank where the Sheriff's Office can monitor it. The Sheriff and the Board Chairman all approved the transfer, but the Treasurer vetoed the move.
- Most recently, the Chairman of the Board advised that the Treasurer has paid off a multimillion-dollar debt without Board approval. The interest rate paid on that debt was substantially below the interest rate the County was earning on the money. As a result of paying off that debt, the County will lose approximately \$100,000 per year in additional revenue.

These recent assertions have not been investigated, but they are consistent with what I uncovered in the time period I examined. To the extent that I can obtain the relevant information to further investigate these claims, I will issue a supplement to this report.

Respectfully,

Troy V. Luh, Ph.D., CPA/ABV, CFF, CGMA, MSvs

SCHEDULES

**Schedule I: Franklin County Checks Issued from the Treasurer's Office
General Fund Showing Electronic Signatures and Missing Purpose of the Expense**

Period:January 01, 2021 - January 31, 2021
Page:9

01/05/2021 97186 \$865.00

01/06/2021 97246 \$1,750.00

<p>Steve Verzuh 1000 BROADWAY SUITE 1000 NEW YORK, NY 10036</p>	<p>Post Office Box 1000 Long Beach California 90801</p>	<p>Check # 087187</p>
		<p>Date Oct 10</p>
		<p>Amount \$30,000.00</p>
<p>Pay Benefit STYLING FORTY FIFTY DOLLARS AND 00 CENTS</p>		
<p>BY JOHN HANNAH RECEIVED</p>		
<p>Signature <i>[Signature]</i></p>		
<p>EXPIRES 09/09/01</p>		

01/05/2021 97187 \$650.00

01/08/2021 97273 \$8.87

12-100 VENICE RD PRINCETON COUNTY, INDIANA INDIANA 46766 REG. NO. OF MOTOR VEHICLE 2000		GENERAL INFORMATION WHEELS WHEELS 1	ISSUE DATE 07/01/2000	EXPIRE DATE 09/30/2000	OWNER'S NAME 097191
			Check # 07191	Date 12/02/2000	Amount \$332.50
<p>Pay Credit: \$1,100 THOUSAND TWO HUNDRED THIRTY TWO DOLLARS AND 50 CENTS</p>					
 PAY CHECK NUMBER 1021000000 COLLEGE GA 31333-0000			 PAY CHECK NUMBER 1021000000 COLLEGE GA 31333-0000		
 PAY CHECK NUMBER 1021000000 COLLEGE GA 31333-0000					

01/12/2021 97191 \$3,232.33

01/06/2021 97281 \$912.00

01/08/2021 97192 \$273.18

State Voucher		Payable/Mon. Due	Check No.	Amount
FRANCIS CONNELL TAYLOR PA 15207-1200, 1200-4812			087284	\$912.00
		Check #	Date	Amt Recd
Payee:		07284	12/24/2020	12/20
FORTY EIGHT DOLLARS AND 00/100				
MY SIGNATURE IS X				

01/13/2021 97264 \$19.50

01/28/2021 97224 \$199.47

01/13/2021 87285 \$87.50

01/11/2021 97238 \$1,050.00

01/13/2021 97286 \$507.00

Schedule II: General Journal and Adjusting Entries Made From the General County Highway Fund by Treasurer From December 22, 2021 to November 30, 2022

Date	Src	Batch	Operator	Reference	Description	Debits	Credits
12/22/2021	JE	27000	Steve	2 2700	Employer IMRF ARPA Asleven	\$ 306	
12/22/2021	JE	1 27130	Steve	2 27130	ADI Miklos Only Needed Tres	\$ 717	
12/22/2021	PV	27163	Steve	3	Miklos, Cynthia D	\$ 1,673	
12/22/2021	PV	27163	Steve	2 12/19/2021	FICA-Social Security	\$ 154	
12/22/2021	PV	27163	Steve	12/19/2021	Medicare	\$ 36	
12/22/2021	PR	27164	Steve	2 50914	5 Miklos, Cynthia D	\$ 927	
12/22/2021	PR	27164	Steve	12/19/2021	FICA-Social Security	\$ 82	
12/22/2021	PR	27164	Steve	12/19/2021	Medicare	\$ 19	
12/22/2021	JE	27165	Steve	2 27165	5 Cindy Miklos Adj	\$ 717	
12/24/2021	JE	1 27125	Steve	4/6/1974	Vacation Payout Adj	\$ 352	
12/24/2021	JE	27125	Steve	4/6/1974	Vacation Payout Adj		\$ 352
7 12/31/2021	JE	1 26990	Steve	2 26990	Fed Housing-Sep-21	\$ 34,140	
7 12/31/2021	JE	1 26990	Steve	2 26990	Fed Housing-Oct-21	\$ 36,420	
7 12/31/2021	JE	1 26990	Steve	2 26990	Fed Transport-Sep-21	\$ 1,712	
7 12/31/2021	JE	1 26990	Steve	2 26990	Fed Transport-Oct-21	\$ 505	
12/31/2021	JE	26992	Steve	26992	IMRF Employee ADJ	\$ 2,751	
12/31/2021	JE	27204	Steve	27204	Interest Dec-21	\$ 16	
1/7/2022	JE	26862	Steve	26862	Prob-Pr01/07/22 Sal+Cell	\$ 54,615	
7 1/27/2022	JE	26921	Steve	26921	Prob-Pr01/21/22 Sal+Cell	\$ 54,626	
7 1/28/2022	JE	27067	Steve	27067	Fed Housing Dec-21	\$ 38,220	
7 1/28/2022	JE	27067	Steve	27067	Fed Transport Dec-21	\$ 1,015	
7 1/28/2022	JE	27067	Steve	27067	Fed Transport Dec-21	\$ 3,565	
7 1/31/2022	JE	27205	Steve	27205	Fed JDC Housing Dec-21		\$ 3,565
7 1/31/2022	JE	27206	Steve	27206	Interest Jan-22	\$ 34	
2/4/2022	JE	26922	Steve	26922	Prob PR 02-04-22 Sal+Cell	\$ 60,245	
2/8/2022	AP	27118	Steve	100010	6 Void Check #100010	\$ 50	
2/8/2022	AP	27118	Steve	100010	6 Void Check #100010	\$ 50	
2/9/2022	JE	27118	Steve	3	IMRF Non-Union Employee		\$ 3,510
2/9/2022	JE	27113	Steve	3	IMRF Non-Union Employer		\$ 6,451
2/9/2022	JE	27113	Steve	27113			
2/9/2022	JE	27214	Steve	27214	IMRF Non-Union Employee	\$ 3,510	
2/10/2022	JE	27208	Steve	27208	Bank Side Error 182454		\$ 1
2/18/2022	JE	26980	Steve	26980	Prob Pr 02-17-22 Sal+Cell	\$ 56,763	
7 2/24/2022	JE	27068	Steve	27068	Fed Housing Jan-22	\$ 39,060	
7 2/24/2022	JE	27068	Steve	27068	Fed Transport Jan-22	\$ 1,035	
7 2/24/2022	JE	27216	Steve	27216	Fed Transport Jan-22		\$ 1,035
7 2/28/2022	JE	27216	Steve	27216	Interest Feb-22	\$ 41	
3/4/2022	JE	27003	Steve	27003	Prob-PR 03-04-22 Sal+Cell	\$ 53,190	
3/7/2022	JE	27069	Steve	27069	Fed Housing Fed-22	\$ 35,700	
3/7/2022	JE	27069	Steve	27069	Fed Transport Feb-22	\$ 475	
3/7/2022	JE	27069	Steve	27069	Fed Transport Feb-22	\$ 227	
3/11/2022	JE	27117	Steve	27117	Prepay Employer IMRF		\$ 2,626
3/11/2022	JE	27117	Steve	27117			
3/18/2022	JE	27060	Steve	27060	Prob PR 03-18-22 Sal+Cell	\$ 57,667	
3/22/2022	JE	27152	Steve	27152	5 ADJ Htrind Off Ck 100335		\$ 81
3/24/2022	JE	27154	Steve	27154	Subpoena Fee - Pau	\$ 25	
7 3/31/2022	JE	27217	Steve	27217	Interest Mar-22	\$ 78	
4/1/2022	JE	27061	Steve	27061	Prob Pr 04-21-22 Sal+Cell	\$ 55,549	
4/5/2022	JE	27121	Steve	27121	APRA IMRF Employer		\$ 4,224
4/5/2022	JE	27121	Steve	27121	APRA IMRF Employer		\$ 3,060
4/15/2022	JE	27099	Steve	27099	Prob PR 4-14-22 Sal+Cell	\$ 56,639	
4/19/2022	JE	27119	Steve	100510	6 Void Check #100510	\$ 65	
4/29/2022	JE	27166	Steve	27166	Prob PR 4-29-22 Sal+Cell	\$ 55,533	
7 4/30/2022	JE	27218	Steve	27218	Fed Housing Mar-22	\$ 35,040	
7 4/30/2022	JE	27218	Steve	27218	Fed Transport Mar-22	\$ 1,309	
7 4/30/2022	JE	27219	Steve	27219	Interest Apr-22	\$ 143	

5/13/2022	JE	27189	Steve	27189	Prob PR 5-13-22 Sal+Call	\$ 55,626
5/27/2022	JE	27220	Steve	27220	Hireback/Rend Lake Adj	\$ 1,831
5/27/2022	JE	27220	Steve	27220	Rend Lake	\$ 1,831
5/27/2022	JE	27239	Steve	27239	Prob PR 5-27-22 Sal+Call	\$ 55,488
5/31/2022	JE	27251	Steve	27251	Rend Lake Apr=22	\$ 2,000
5/31/2022	JE	27251	Steve	27251	Fed Housing Apr=22	\$ 33,420
5/31/2022	JE	27251	Steve	27251	Fed Transport Apr=22	\$ 1,917
5/31/2022	JE	27252	Steve	27252	Fringe Xfer Jan-22-May-22	\$ 245,538
5/31/2022	JE	27253	Steve	27253	Interest May-22	\$ 417
6/10/2022	JE	27295	Steve	27295	Prob PR 06-10-22 Sal+Call	\$ 56,714
7 6/30/2022	JE	27314	Steve	27314	³ CBP 26501001 2012	\$ 5,138
7 6/30/2022	JE	27314	Steve	27314	³ CBP 264011001 2012	\$ 5,138
7 6/30/2022	JE	27314	Steve	27314	Fed land Mgmt Pilt 21Pay22	\$ 55,338
7 6/30/2022	JE	27314	Steve	27314	Fed Housing May-22	\$ 28,620
7 6/30/2022	JE	27314	Steve	27314	Rend Lake May-22 9-22	\$ 2,520
7 6/30/2022	JE	27314	Steve	27314	Rend Lake May-22 23-5	\$ 6,239
7 6/30/2022	JE	27314	Steve	27314	⁴	
7 6/30/2022	JE	27315	Steve	27315	Fed Transport Jun-22	\$ 278
7 6/30/2022	JE	27319	Steve	27319	Interest Jun-22	\$ 514
7 6/30/2022	JE	27404	Steve	27404	Fringe Reimb June-22	\$ 68,013
7/8/2022	JE	27298	Steve	27298	Prob PR 7-08-22 Sal+Call	\$ 76,137
7/8/2022	JE	27401	Steve	27401	Prob PR 07-08-22 Sal+Call	\$ 76,137
7/8/2022	JE	27402	Steve	27402	Prob PR 07-08-22 Sal+Call	\$ 76,137
7/22/2022	JE	27366	Steve	27366	Prob PR 07-22-22 Sal+Call	\$ 74,101
7 7/31/2022	JE	27384	Steve	27384	Fed Transport Jun-22	\$ 353
7 7/31/2022	JE	27384	Steve	27384	Fed Housing Jun-22	\$ 23,880
7 7/31/2022	JE	27384	Steve	27384	Rend Lake Jun-22 06-19	\$ 3,839
7 7/31/2022	JE	27384	Steve	27384	Rend Lake Jun-22 20-Jul-03	\$ 5,759
7 7/31/2022	JE	27410	Steve	27410	Fringe Reimb Jul-22	\$ 28,791
7 7/31/2022	JE	27413	Steve	27413	Interest Jul-22	\$ 1,066
8/5/2022	JE	27433	Steve	27433	Prob PR 08-05-22 Sal+Call	\$ 61,000
8/19/2022	JE	27434	Steve	27434	Prob PR 08-19-22 Sal+Call	\$ 64,392
7 8/31/2022	JE	27440	Steve	27440	Fed Housing Jul-22	\$ 26,820
7 8/31/2022	JE	27440	Steve	27440	Fed Transport Jul-22	\$ 514
7 8/31/2022	JE	27440	Steve	27440	Rand Lake Jul-04-Jul-17-22	\$ 4,319
7 8/31/2022	JE	27440	Steve	27440	Rend Lake Jul-18-Jul-31-22	\$ 3,359
7 8/31/2022	JE	27448	Steve	27448	³ Fringe Reimb Aug-22	\$ 37,732
7 8/31/2022	JE	27572	Steve	27572	Reimb To Anticrime	\$ 38,791
7 8/31/2022	JE	27577	Steve	27577	³ Gis Adj	\$ 27,817
9/1/2022	AP	27534	Steve	101329	⁶ Void Check #101329	\$ 195
9/1/2022	RC	27621	Steve	154582	Cohwy PR 9/22/22 Reimb	\$ 24,699
9/1/2022	RC	27621	Steve	154583	Cohwy PR 9/22/22 Res Tech RE	\$ 2,790
9/1/2022	JE	27728	Steve	27728	Secretary of State Adj	\$ 25
9/1/2022	JE	27728	Steve	27728	Secretary of State Adj	\$ 25
9/1/2022	JE	27728	Steve	27728	Secretary of State Adj	\$ 25
9/1/2022	JE	27728	Steve	27728	Secretary of State Adj	\$ 25
9/1/2022	JE	27729	Steve	27729	Secretary of State	\$ 25
9/1/2022	JE	27798	Steve	27728	Secretary of State Adj	\$ 25
9/1/2022	JE	27798	Steve	27798	Secretary of State Adj	\$ 25
9/1/2022	JE	27798	Steve	27728	Secretary of State Adj	\$ 25
9/1/2022	JE	27798	Steve	27728	Secretary of State Adj	\$ 25
9/1/2022	JE	27798	Steve	27728	Secretary of State Adj	\$ 25
9/2/2022	JE	27450	Steve	27450	Prob PR 09/2/22 Sal+Call	\$ 61,310
9/2/2022	JE	27801	Steve	27801	Fringe Reimb Dec-21	\$ 25,144
9/2/2022	JE	27557	Steve	27557	Rend Lake Aug-01-Aug-14-22	\$ 2,880
9/7/2022	AP	27497	Steve	101498	⁶ Void Check #101498	\$ 750
9/12/2022	JE	27469	Steve	27469	Sec of State Adj 100953	\$ 25
9/12/2022	JE	27469	Steve	27469	Sec of State Adj 100954	\$ 25

9/12/2022	JE	27469	Steve	27469	Sec of State Adj 100955	\$	25
9/12/2022	JE	27469	Steve	27469	Sec of State Adj 100956	\$	25
9/12/2022	JE	27469	Steve	27469	Sec of State Adj 100957	\$	25
9/12/2022	JE	27799	Steve	27799	Sec of State Adj 100957	\$	25
9/13/2022	JE	27553	Steve	27553	Fed Housing Aug-22	\$	31,440
9/13/2022	JE	27553	Steve	27553	Fed Transport Aug-22	\$	912
9/13/2022	JE	27558	Steve	27558	Rend Lake Aug-15-Aug-28-22	\$	2,880
9/16/2022	RC	27622	Steve	164697	Amber Anselment Reclalm Fee	\$	25
9/16/2022	RC	27622	Steve	167697	Amber Anselment Reclalm Fee	\$	25
9/16/2022	RC	27622	Steve	164698	Hqllus Cessum-Relinquish Fee	\$	10
9/16/2022	RC	27622	Steve	164699	B Anthony-Relinquish Fee	\$	10
9/16/2022	RC	27622	Steve	164700	Linda Beal-Relinquish Fee X	\$	20
9/16/2022	RC	27622	Steve	164701	Jackie Cagle-Relinquish Fee X	\$	10
9/16/2022	RC	27622	Steve	164702	⁵ City of West Frankfort	\$	1,623
9/16/2022	RC	27622	Steve	164703	Village of Royalton-August	\$	228
9/16/2022	RC	27622	Steve	164704	City of Sesser	\$	383
9/16/2022	RC	27622	Steve	164705	City of Zeiger	\$	357
9/16/2022	RC	27622	Steve	164706	Village of North City-Aug	\$	121
9/16/2022	RC	27622	Steve	164712	9-16-22 Reimb/Cohwy PR	\$	24,009
9/16/2022	RC	27622	Steve	164713	9-16-22 Reimb/Cohwy PR	\$	2,790
9/16/2022	RC	27622	Steve	164714	9-16-22 Co Clerk Tax Redeem	\$	4,307
9/16/2022	RC	27622	Steve	164714	9-16-22 Co Clerk Tax Redeem	\$	134
9/16/2022	RC	27622	Steve	164715	⁵ Aug-22 Co Clerk Record/File	\$	15,345
9/16/2022	RC	27622	Steve	164715	Aug-22 Co Clerk Record/File	\$	4,311
9/16/2022	RC	27622	Steve	164715	Aug-22 Co Clerk Record/File	\$	3,573
9/16/2022	RC	27622	Steve	164715	Aug-22 Co Clerk Record/File	\$	4,002
9/16/2022	RC	27622	Steve	164715	Aug-22 Co Clerk Record/File	\$	2,433
9/16/2022	RC	27622	Steve	164715	Aug-22 Co Clerk Record/File	\$	240
9/16/2022	RC	27622	Steve	164715	Aug-22 Co Clerk Record/File	\$	1,065
9/16/2022	RC	27622	Steve	164715	Aug-22 Co Clerk Record/File	\$	46
9/16/2022	RC	27622	Steve	164715	Aug-22 Co Clerk Record/File	\$	3,328
9/16/2022	RC	27622	Steve	164715	Aug-22 Co Clerk Record/File	\$	1,748
9/16/2022	RC	27622	Steve	164715	Aug-22 Co Clerk Record/File	\$	1,375
9/20/2022	AP	27499	Steve	101538	⁶ Void Check #101538	\$	13
9/20/2022	AP	27499	Steve	101538	⁶ Void Check #101538	\$	9
9/20/2022	AP	27501	Steve	101607	⁶ Void Check #101607	\$	750
9/21/2022	RC	27622	Steve	164716	Aug-22 Sal Reimb-911	\$	8,817
9/21/2022	RC	27633	Steve	164737	Aug-22 Employer IMRF Reimb	\$	40,286
9/22/2022	RC	27633	Steve	164798	Jul-22 1%	\$	37,982
9/22/2022	RC	27633	Steve	164779	Jul-22 1/4%	\$	85,580
9/22/2022	RC	27633	Steve	164780	Aug-22-State's Attorney Fees	\$	2,008
9/22/2022	RC	27633	Steve	164781	Nov-Dec-22-Pre-Trial Services	\$	5,000
9/22/2022	RC	27633	Steve	164759	Aug-22-Sofa Permits-Frey-22-R	\$	50
9/22/2022	RC	27633	Steve	164761	Aug-22-Sofa Permits-Clinton-2	\$	50
9/22/2022	RC	27633	Steve	164763	Aug-22-Sofa Permits-Branndon-2	\$	50
9/22/2022	RC	27633	Steve	164765	Aug-22 Coll	\$	2,686
9/22/2022	RC	27633	Steve	164766	Aug-22 Coll	\$	13,910
9/22/2022	RC	27633	Steve	164768	Aug-22 Coll	\$	5,277
9/22/2022	RC	27633	Steve	164770	Aug-22 Coll	\$	1,676
9/22/2022	RC	27633	Steve	164772	Aug-22 Coll	\$	3,214
9/22/2022	RC	27633	Steve	164773	Aug-22 Coll	\$	114,391
9/22/2022	RC	27633	Steve	164774	Jul-22 Coll	\$	45,675
9/22/2022	RC	27633	Steve	164775	Aug-22 Coll	\$	3,941
9/22/2022	RC	27635	Steve	164782	Aug-22 Sofa/Southern IL Appra	\$	5
9/22/2022	RC	27635	Steve	164783	Aug-22 Sofa/Heumann Appra	\$	9
9/22/2022	RC	27635	Steve	164784	Aug-22 Sofa/Century 21 House	\$	3
9/22/2022	RC	27635	Steve	164785	Aug-22 Sofa/Title Professionals	\$	25
9/22/2022	RC	27635	Steve	164786	Aug-22 Sofa/Rauback Appraisal	\$	5
9/22/2022	RC	27635	Steve	164787	Aug-22 Sofa/Ronald W. Reeder	\$	2

9/22/2022	RC	27635	Steve	164788	Aug-22 Sofa/Steve Maxwell	\$ 3	
9/22/2022	RC	27635	Steve	164789	Aug-22 Sofa/Jackie Stewart	\$ 11	
9/22/2022	RC	27635	Steve	164790	Aug-22 Sofa/Unknown	\$ 2	
9/22/2022	RC	27635	Steve	164791	Aug-22 Sofa/A/B Title	\$ 1	
9/22/2022	RC	27635	Steve	164792	Aug-22 Sofa/Eugene Lakey	\$ 2	
9/22/2022	RC	27635	Steve	164793	Aug-22 Sofa/Jackie Stewart	\$ 8	
9/22/2022	RC	27635	Steve	164794	Aug-22 Sofa/Butler	\$ 2	
9/22/2022	RC	27635	Steve	164795	Aug-22 Sofa/John Hammack	\$ 19	
9/22/2022	RC	27635	Steve	164796	Aug-22 Sofa/Unknown	\$ 1	
9/22/2022	RC	27635	Steve	164797	Aug-22 Sofa/Unknown	\$ 1	
9/22/2022	RC	27635	Steve	164798	Reclaim Fee/Shelby Fitzpatrick	\$ 25	
9/22/2022	RC	27635	Steve	164798	Reclaim Fee/Shelby Fitzpatrick	\$ 25	
9/22/2022	RC	27635	Steve	168799	Relinquish Fee/Tyler carpente	\$ 20	
9/22/2022	RC	27635	Steve	168800	City of Benton	\$ 1,399	
9/22/2022	RC	27635	Steve	164801	Village of West City	\$ 131	
9/22/2022	RC	27635	Steve	164814	Aug-Sofa Unknown	\$ 1	
9/22/2022	RC	27635	Steve	164815	Aug-22 Sofa Fred Mann	\$ 4	
9/22/2022	RC	27635	Steve	164810	Sept-22 TVA PLT	\$ 8,124	
9/22/2022	JE	27491	Steve	27491	IMRF Employer	\$ 35,208	
9/22/2022	JE	27491	Steve	27491	IMRF Employer	\$ 4,962	
9/22/2022	JE	27491	Steve	27491	IMRF Employer	\$ 620	
9/30/2022	JE	27543	Steve	27543	Prob PR 09-30-22 Sal+Cell	\$ 63,986	
9/30/2022	JE	27578	Steve	27578	Gis Adj	\$ 3,091	
9/30/2022	RC	27635	Steve	164876	09-30-22 Res Tech Reimb-Cohwy	\$ 3,634	
9/30/2022	RC	27635	Steve	164878	Aug-22 Cert Mail Jem/RE Take	\$ 284	
9/30/2022	RC	27635	Steve	164875	09-30-22 Reimb-Cohwy PR	\$ 29,704	
7	9/30/2022	RC	27635	Steve	164880	Aug-22 Cert Mail Jem/RE Take	\$ 1,039
7	9/30/2022	RC	27635	Steve	164816	Adoption Poole	\$ 50
7	9/30/2022	RC	27635	Steve	164817	Adoption Cornett	\$ 50
7	9/30/2022	RC	27635	Steve	164818	Adoption Wegrzyn	\$ 50
7	9/30/2022	RC	27635	Steve	164819	Adoption Obrecht	\$ 50
7	9/30/2022	RC	27635	Steve	164820	Adoption McCormick	\$ 50
7	9/30/2022	RC	27635	Steve	164821	Adoption Mann Holly	\$ 50
7	9/30/2022	RC	27635	Steve	164822	Adoption X 2 Mungham Clara	\$ 100
7	9/30/2022	RC	27635	Steve	164823	Adoption Mays Cynthia	\$ 50
7	9/30/2022	RC	27635	Steve	16824	Adoption Tolbert Kyla	\$ 50
7	9/30/2022	RC	27635	Steve	16825	Adoption Mostaccio Paul	\$ 50
7	9/30/2022	RC	27635	Steve	16826	Adoption Riley Emilee	\$ 50
7	9/30/2022	RC	27635	Steve	16827	Green Traves	\$ 50
7	9/30/2022	RC	27635	Steve	16828	Adoption Nowell Lyndsey	\$ 50
7	9/30/2022	RC	27635	Steve	16829	Adoption Myers John	\$ 50
7	9/30/2022	RC	27635	Steve	16830	Adoption Wohlgemuth Janice	\$ 50
7	9/30/2022	RC	27635	Steve	16831	Adoption Yanez Kimberly	\$ 50
7	9/30/2022	RC	27635	Steve	16832	Adoption Fairbanks Jim&Jill	\$ 100
7	9/30/2022	RC	27635	Steve	16833	Adoption Summers Halley	\$ 50
7	9/30/2022	RC	27635	Steve	16834	Adoption Jones Donovan	\$ 50
7	9/30/2022	RC	27635	Steve	16835	Adoption Verschuren Alexis X	\$ 150
7	9/30/2022	RC	27635	Steve	16836	Adoption Dorris Gerald	\$ 50
7	9/30/2022	RC	27635	Steve	16837	Adoption Barnhart Greg	\$ 50
7	9/30/2022	RC	27635	Steve	16838	Adoption Dixon Alica	\$ 50
7	9/30/2022	RC	27635	Steve	16839	Adoption Jackson Lynn	\$ 50
7	9/30/2022	RC	27635	Steve	16840	Adoption Storey Mark	\$ 50
7	9/30/2022	RC	27635	Steve	16841	Adoption Gant Brian	\$ 50
7	9/30/2022	RC	27635	Steve	16842	Adoption Sneed Donnie	\$ 50
7	9/30/2022	RC	27635	Steve	16843	Adoption Gibson Jessica	\$ 50
7	9/30/2022	RC	27635	Steve	16844	Adoption Welton Amanda	\$ 50
7	9/30/2022	RC	27635	Steve	16845	Adoption Helphrey Ed	\$ 50
7	9/30/2022	RC	27635	Steve	16846	Adoption Allan Darla	\$ 50
7	9/30/2022	RC	27635	Steve	16847	Adoption Hicks Joe	\$ 50

7	9/30/2022	RC	27635	Steve	16848	Adoption Martin Shy	\$	50
7	9/30/2022	RC	27635	Steve	16849	Adoption Jay Emmy	\$	50
7	9/30/2022	RC	27635	Steve	16850	Adoption Stark Aaron	\$	50
7	9/30/2022	RC	27635	Steve	16851	Adoption Short Jamie	\$	50
7	9/30/2022	RC	27635	Steve	16852	Adoption Hopper Erin	\$	50
7	9/30/2022	RC	27635	Steve	16853	City of Zeigler	\$	1,072
7	9/30/2022	JE	27800	Steve	27800	Fy20 Adj AP		\$ 57,124
7	9/30/2022	JE	27802	Steve	27802	FY Adj Fund 01 DP Chwy		\$ 78,426
7	9/30/2022	JE	27804	Steve	27804	Fringe Reimb Sep-22		\$ 53,054
7	9/30/2022	JE	27804	Steve	27804	Fy21 Adj AP	\$	57,124
7	9/30/2022	JE	27805	Steve	27805	Fy21 Adj Fund 01 DP Chwy	\$	53,054
7	9/30/2022	JE	27811	Steve	27808	Interest	\$	182
10/3/2022	JE		27657	Steve	168825	Aug-FTA Warrant Fee/Willa	\$	210
10/3/2022	RC		27657	Steve	164826	Aug-FTA-Warrant Fee/Saline	\$	70
10/3/2022	RC		27657	Steve	164827	Aug-22/Gas For Youth Transpor	\$	347
10/3/2022	RC		27657	Steve	164828	Aug-Sep-22/Village of Royalt	\$	3,333
10/3/2022	RC		26657	Steve	164829	Jun/Aug/Sept-22/Village of Th	\$	300
10/3/2022	RC		26657	Steve	164830	Sept-22/Village of Ewing	\$	100
10/4/2022	AP		27505	Steve	101697	* Void Check #101697	\$	344
10/7/2022	JE		27559	Steve	27559	Rend Lake Aug-29-Sep-11-22	\$	7,679
10/18/2022	AP		27525	Steve	101810	* Void Check #101810	\$	10
10/18/2022	AP		27525	Steve	101810	* Void Check #101810	\$	251
10/18/2022	AP		27525	Steve	101810	* Void Check #101810	\$	47
10/18/2022	AP		27525	Steve	101810	* Void Check #101810	\$	75
10/19/2022	JE		27554	Steve	27554	Fed Housing Sep-22	\$	35,820
10/19/2022	JE		27554	Steve	27554	Fed Transport Sep-22	\$	1,813
10/19/2022	RC		27657	Steve	1648832	Reclaim Fee/Wyant Haily	\$	55
10/19/2022	RC		27657	Steve	1648833	Reclaim Fee/Mayberry Rebecca	\$	110
10/19/2022	RC		27657	Steve	1648834	Reclaim Fee/Burkholder Brian	\$	50
10/19/2022	RC		27657	Steve	1648835	Reclaim Fee/Public Safety Fee	\$	30
10/19/2022	RC		27657	Steve	1648835	Reclaim Fee/Public Safety Fee	\$	25
10/19/2022	RC		27657	Steve	1648836	Reclaim Fee/Wilson Cody	\$	50
10/19/2022	RC		27657	Steve	1648837	Reclaim Fee/Elko Angie	\$	70
10/19/2022	RC		27657	Steve	1648838	Reclaim Fee/Alstat/McCalynn	\$	25
10/19/2022	RC		27657	Steve	1648839	Reclaim Fee/Alstat/McCalynn	\$	25
10/19/2022	RC		27657	Steve	1648840	Sept-Village of North City	\$	121
10/19/2022	RC		27657	Steve	1648841	Sept-Village of Royalton	\$	228
10/19/2022	RC		27657	Steve	1648842	City of Sesser	\$	383
10/19/2022	RC		27657	Steve	1648843	City of Zeigler	\$	714
10/19/2022	RC		27657	Steve	1648844	Sept-Village of Buckner	\$	92
10/19/2022	RC		27657	Steve	1648851	Sept-22/County Clerk Tax Rede	\$	3,869
10/19/2022	RC		27657	Steve	1648852	Sept-22/Co. Clerk Tax Redeem	\$	263
10/19/2022	RC		27657	Steve	1648853	Sept-22/Co. Clerk Record/File	\$	12,345
10/19/2022	RC		27657	Steve	1648854	Sept-22/Co. Clerk Rhsp/Idor	\$	3,537
10/19/2022	RC		27657	Steve	1648855	Sept-22/Co. Clerk RE Xper	\$	2,835
10/19/2022	RC		27657	Steve	1648856	Sept-22/Co. Clerk Life Events	\$	4,018
10/19/2022	RC		27657	Steve	1648857	Sept-22/Co. Clerk Copy Service	\$	2,617
10/19/2022	RC		27657	Steve	1648858	Sept-22/Co. Clerk Misc	\$	680
10/19/2022	RC		27657	Steve	1648863	Sept-22/Co. Clerk Liquor Lic	\$	100
10/19/2022	RC		27657	Steve	1648864	Sept-22/Co. Clerk Int	\$	93
10/19/2022	RC		27657	Steve	1648865	Sept-22/Co. Clerk Researchers	\$	1,472
10/19/2022	RC		27657	Steve	1648866	Sept-22/Overage/Co.Clerk Rese	\$	1,456
10/19/2022	RC		27657	Steve	1648867	Sept-22/Coll	\$	2,686
10/19/2022	RC		27657	Steve	1648868	Sept-22/Coll	\$	13,910
10/19/2022	RC		27657	Steve	1648869	Sept-22/Coll	\$	5,277
10/19/2022	RC		27657	Steve	1648870	Sept-22/Coll	\$	1,540
10/19/2022	RC		27657	Steve	1648871	Sept-22/Coll	\$	2,158
10/19/2022	RC		27657	Steve	1648872	Sept-22/Coll	\$	209,426
10/19/2022	RC		27657	Steve	1648873	Aug-22/Coll	\$	39,865

10/19/2022	RC	27657	Steve	1648874	Sept-22 Coll	\$ 3,941
10/19/2022	RC	27657	Steve	1648876	Aug-22 1%	\$ 30,967
10/19/2022	RC	27657	Steve	1648877	Aug-22 1/4%	\$ 76,908
10/19/2022	RC	27657	Steve	1648878	Sept-22/State's Attorney Fees	\$ 2,548
10/19/2022	RC	27657	Steve	1648880	Aug-Sept-22 Personal Prop Rep	\$ 166,852
10/19/2022	RC	27657	Steve	1648886	Sept-22/RE Take Notice/Pub/CE	\$ 136
10/19/2022	RC	27657	Steve	1648887	21Pay22 Plit Coal Mine Bl Cou	\$ 4,594
10/19/2022	RC	27657	Steve	1648888	21Pay22 Plit Coal Mine E zona	\$ 64,762
10/19/2022	RC	27657	Steve	1648890	Sept-22/Sofa/Kearney Roberta	\$ 48
10/19/2022	RC	27657	Steve	1648891	Sept-22/Sofa/MLC DBA T.S.A/R	\$ 23
10/19/2022	RC	27657	Steve	1648892	Sept-22/Sofa/CR Appraisals	\$ 6
10/19/2022	RC	27657	Steve	1648893	Sept-22/Sofa/CR Appraisals	\$ 4
10/19/2022	RC	27657	Steve	1648894	Sept-22/Sofa City of Benton	\$ 3
10/19/2022	RC	27657	Steve	1648895	Sept-22/Sofa/Sabre Investment	\$ 6
10/19/2022	RC	27657	Steve	1648896	Sept-22/Sofa>Title Profession	\$ 31
10/19/2022	RC	27657	Steve	1648897	Sept-22/Sofa/Rauback Appraisa	\$ 9
10/19/2022	RC	27657	Steve	1648898	Sept-22/Sofa/Rend Lack Conser	\$ 5
10/19/2022	RC	27657	Steve	1648899	Sept-22/Sofa/Collins Loren	\$ 3
10/19/2022	RC	27657	Steve	1648900	Sept-22/Sofa/Unknown	\$ 1
10/19/2022	RC	27657	Steve	1648901	Sept-22/Sofa/Ron Reeder Apraisa	\$ 1
10/19/2022	RC	27657	Steve	1648902	Sept-22/Sofa/Robert Dawn	\$ 5
10/19/2022	RC	27657	Steve	1648903	Sept-22/Sofa/Unknown	\$ 1
10/19/2022	RC	27657	Steve	1648904	Sept-22/Sofa/Unknown	\$ 3
10/19/2022	RC	27657	Steve	1648905	Sept-22/Sofa/Unknown	\$ 2
10/19/2022	RC	27657	Steve	1648906	Sept-22/Sofa/Unknown	\$ 2
10/19/2022	RC	27657	Steve	1648918	Sept-22/Sofa Permits/Sun Sola	\$ 50
10/19/2022	RC	27657	Steve	1648919	Sept-22/Sofa Permits/Dan Peek	\$ 50
10/19/2022	RC	27657	Steve	1648920	Sept-22/Sofa Permits/Power H	\$ 50
10/19/2022	RC	27657	Steve	1648921	Sept-22/Sofa Permits/Jason Pr	\$ 50
10/19/2022	RC	27657	Steve	1648922	Sept-22/Sofa Permits/Larry W	\$ 50
10/19/2022	RC	27657	Steve	1648923	Sept-22/Sofa Permits/Miklos-2	\$ 50
10/19/2022	RC	27657	Steve	1648883	10-14-22 Reimb/Cohwy Pr	\$ 24,282
10/19/2022	RC	27657	Steve	1648884	10-14-22 Reimb Res Tech/Cohwy	\$ 2,831
10/19/2022	RC	27657	Steve	1648930	Sept-22/Interest	\$ 4
10/19/2022	RC	27657	Steve	1648931	Sept-22/Circuit Clerk Sched	\$ 16,191
10/19/2022	RC	27657	Steve	1648932	Sept-22/Public Defend Auto PE	\$ 32
10/19/2022	RC	27657	Steve	1648927	Sept-22/County Traffic Fines	\$ 4,230
10/19/2022	RC	27657	Steve	1648928	Sept-22/County Criminal Fines	\$ 13,709
10/19/2022	RC	27657	Steve	1648937	Sept-22/Arrestee Medical	\$ 327
10/19/2022	RC	27657	Steve	1648938	Sept-22/County% Fees	\$ 29
10/19/2022	RC	27657	Steve	1648944	Sept-22/Court Fund Fees	\$ 2,971
10/19/2022	RC	27657	Steve	1648945	Sept-22/Circuit Court Fees	\$ 7,853
10/19/2022	RC	27657	Steve	1648948	Sept-22/Warrant Quashing Fees	\$ 70
10/19/2022	RC	27657	Steve	1648949	Sept-22 DV Surveillance	\$ 200
10/19/2022	JE	27823	Steve	27823	Sept-22 Sofa Permits/Power NSF	\$ 50
10/19/2022	RC	27661	Steve	1648957	Reclaim Fee/Brandon County	\$ 100
10/19/2022	RC	27661	Steve	1648958	City of Benton	\$ 1,399
10/19/2022	RC	27661	Steve	1648959	Village of West City	\$ 131
10/19/2022	RC	27661	Steve	1648965	Sept-22 Employer IMRF Reimb	\$ 67,677
10/19/2022	RC	27661	Steve	1648967	Sept-22 Sal Reimb-911	\$ 12,875
7 10/28/2022	RC	27545	Steve	27545	Prob PR 10-28-22 Sal+Call	\$ 69,265
7 10/28/2022	RC	27661	Steve	1649003	Sept-22 FTA Warrant Fee-Will	\$ 280
7 10/28/2022	RC	27661	Steve	1649004	Aug-22 FTA Warrant Fee-Frankl	\$ 717
7 10/28/2022	RC	27661	Steve	1649005	Sept-22 FTA Warrant Fee-Frank	\$ 1,293
7 10/28/2022	RC	27661	Steve	1649006	Aug-FTA Transfer Fee-Franklin	\$ 191
7 10/28/2022	RC	27661	Steve	1649007	Sept-22 Transfer Fee-Franklin	\$ 347
7 10/28/2022	RC	27661	Steve	1649017	Restitution-David A Bruce	\$ 10
7 10/28/2022	RC	27661	Steve	1649018	Restitution-David A Bruce	\$ 10
7 10/28/2022	RC	27661	Steve	1649019	Sept-22 Gas For Youth Transpo	\$ 219

7	10/28/2022	RC	27661	Steve	1649020	Aug-22 Sheriff Fees	\$	1,827
7	10/28/2022	RC	27661	Steve	1649021	Sept-22 Sheriff Fees	\$	1,913
7	10/28/2022	RC	27661	Steve	1649022	8-7 To 8-18-22 Hwy Project	\$	1,921
7	10/28/2022	RC	27661	Steve	1649023	Aug-22 Civil & Recording	\$	3,569
7	10/28/2022	RC	27661	Steve	1649024	Sept-22 Civil & Recording	\$	1,935
7	10/28/2022	RC	27661	Steve	1649025	Sept-22 Civil & Recording 2 1	\$	4,169
7	10/28/2022	RC	27661	Steve	1649026	Oct-22 Village of Royalton	\$	1,667
7	10/28/2022	RC	27661	Steve	1649028	Claim On 2016 Tahoe	\$	3,956
7	10/28/2022	RC	27661	Steve	1649032	10-28-22 Reimb Cohwy PR	\$	24,342
7	10/28/2022	RC	27661	Steve	1649033	10-28-22 Res Tech Reimb Cohwy	\$	2,831
7	10/28/2022	RC	27661	Steve	1649012	Aug-22 Arrest Agency Fee-Fran	\$	2
7	10/28/2022	RC	27661	Steve	1649013	Aug-22 Arrest Sgency Fee-Fran	\$	1,187
7	10/28/2022	RC	27661	Steve	1649014	Sept-22 Arrest Agency Fee-Fra	\$	2,160
7	10/31/2022	JE	27574	Steve	27574	Renik To Anticrime	\$	4,077
7	10/31/2022	JE	27579	Steve	27579	G15 Ad]	\$	3,091
7	10/31/2022	RC	27661	Steve	1649047	Ptax 21 Pay 22 1st Distr-Corp	\$	885,482
7	10/31/2022	RC	27661	Steve	1649034	Adoption Fee-Jeff Wawczak	\$	50
7	10/31/2022	RC	27661	Steve	1649035	Adoption Fee-Deborah Smith	\$	50
7	10/31/2022	RC	27661	Steve	1649036	Adoption Fee-Jacy Page	\$	50
7	10/31/2022	RC	27661	Steve	1649037	Adoption Fee X2/Thornton Dyla	\$	75
7	10/31/2022	RC	27661	Steve	1649038	Reclaim Fee/Adams Theresa	\$	50
7	10/31/2022	RC	27661	Steve	1649039	Reclaim Fee/Adams Theresa	\$	50
7	10/31/2022	RC	27661	Steve	1649040	Reclaim Fee/Adams Cheyenne	\$	50
7	10/31/2022	RC	27661	Steve	1649041	City of West Frankfort	\$	1,623
7	10/31/2022	RC	27661	Steve	1649042	Village of Valler	\$	175
7	10/31/2022	RC	27661	Steve	1649043	Oct-Royalton	\$	228
7	10/31/2022	RC	27661	Steve	1649044	City of Sesser	\$	383
7	10/31/2022	RC	27661	Steve	1649045	Oct-Buckner	\$	92
7	10/31/2022	JE	27825	Steve	27825	Account Adj 0.01	\$	0
7	10/31/2022	JE	27826	Steve	27826	Fringe Reimb Oct-22	\$	55,994
7	10/31/2022	JE	27827	Steve	27827	Interest Oct-22	\$	1,972
	11/9/2022	AP	27539	Steve	101983	⁵ Void Check #101983	\$	1,722
	11/9/2022	AP	27539	Steve	101983	⁶ Void Check #101983	\$	1,722
	11/9/2022	AP	27566	Steve	101921	⁶ Void Check #101921	\$	370
	11/9/2022	RC	27665	Steve	1646052	Adoption Fee-Mithell Nellie	\$	50
	11/9/2022	RC	27665	Steve	1649053	Adoption Fee-Jandes Josh	\$	50
	11/9/2022	RC	27665	Steve	1649054	Reclaim Fee-Brookes Amanda	\$	25
	11/9/2022	RC	27665	Steve	1649055	City of West Frankfort	\$	1,623
	11/9/2022	RC	27665	Steve	1649056	Oct-North City	\$	121
	11/9/2022	RC	27665	Steve	1649065	Oct-22 County Traffic Fines	\$	4,929
	11/9/2022	RC	27665	Steve	1649066	Oct-22 County Criminal Fines	\$	48,907
	11/9/2022	RC	27665	Steve	1649068	Oct-22 Interest	\$	5
	11/9/2022	RC	27665	Steve	1649069	Oct-22 Circuit Clerk Sched	\$	12,472
	11/9/2022	RC	27665	Steve	1649070	Oct-22 Public Defend Auto Fee	\$	30
	11/9/2022	RC	27665	Steve	1649075	Oct-22 Arrested Medical	\$	350
	11/9/2022	RC	27665	Steve	1649076	Oct-22 County %Fee	\$	85
	11/9/2022	RC	27665	Steve	1649087	Oct-22 Clerk Overpay Fees	\$	16
	11/9/2022	RC	27665	Steve	1649082	Oct-22 Court Fund Fees	\$	2,846
	11/10/2022	RC	27665	Steve	1648083	Oct-22 Curclut Clerk Fees	\$	11,908
	11/10/2022	JE	27546	Steve	27546	Prob PR 11-10-22 Sal+Cell	\$	68,909
	11/14/2022	RC	27665	Steve	1649164	Oct-22-Co.Clerk Tax Redeem-GI	\$	3,577
	11/14/2022	RC	27665	Steve	1649164	Oct-22-Co.Clerk Tax Redeem-GI	\$	326
	11/14/2022	RC	27665	Steve	1649164	Oct-22-Co.Clerk Tax Redeem-GI	\$	10,849
	11/14/2022	RC	27665	Steve	1649164	Oct-22-Co.Clerk Tax Redeem-GI	\$	3,078
	11/14/2022	RC	27665	Steve	1649164	Oct-22-Co.Clerk Tax Redeem-GI	\$	4,551
	11/14/2022	RC	27665	Steve	1649164	Oct-22-Co.Clerk Tax Redeem-GI	\$	3,910
	11/14/2022	RC	27665	Steve	1649164	Oct-22-Co.Clerk Tax Redeem-GI	\$	1,310
	11/14/2022	RC	27665	Steve	1649164	Oct-22-Co.Clerk Tax Redeem-GI	\$	268
	11/14/2022	RC	27665	Steve	1649164	Oct-22-Co.Clerk Tax Redeem-GI	\$	260

11/14/2022	RC	27665	Steve	1649164	Oct-22-Co.Clerk Tax Redeem-GI	\$ 106
11/14/2022	RC	27665	Steve	1649164	Oct-22-Co.Clerk Tax Redeem-GI	\$ 40
11/14/2022	RC	27665	Steve	1649164	Oct-22-Co.Clerk Tax Redeem-GI	\$ 1,216
11/14/2022	RC	27665	Steve	1649164	Oct-22-Co.Clerk Tax Redeem-GI	\$ 1,321
11/14/2022	RC	27665	Steve	1649164	Oct-22-Co.Clerk Tax Redeem-GI	\$ 1,000
11/14/2022	RC	27665	Steve	1649165	Oct-22-States Attorney Fees	\$ 2,191
11/14/2022	RC	27665	Steve	1649092	Oct-22 FTA Warrant Fee-Frankl	\$ 2,779
11/14/2022	RC	27665	Steve	1649093	Oct-22 Transfer Fee-Frankl	\$ 489
11/14/2022	RC	27665	Steve	1649169	Oct-22 MH Take Notice/Pub/Cer	\$ 7
11/14/2022	RC	27665	Steve	1649171	Oct-22 RE Take Notice/Pub/Cer	\$ 72
11/14/2022	RC	27665	Steve	1649096	Oct-22 Arrest Agency Fee-Fran	\$ 23
11/14/2022	RC	27665	Steve	1649097	Oct-22 Arrest Agency Fee-Fran	\$ 558
11/14/2022	RC	27665	Steve	1649098	Restitution-David A Bruce	\$ 10
11/14/2022	RC	27665	Steve	1649099	Oct-22 Thompsonville	\$ 100
11/14/2022	RC	27665	Steve	1649101	Aug & Oct-22 Ewing	\$ 200
11/14/2022	RC	27665	Steve	1649124	Oct-22-Sofa Permits-Schabrows	\$ 50
11/14/2022	RC	27665	Steve	1649125	Oct-22-Sofa Permits-Karnes 22	\$ 50
11/14/2022	RC	27665	Steve	1649126	Oct-22-Sofa-Rita Blasenbach	\$ 7
11/14/2022	RC	27665	Steve	1649131	Oct-22-Sofa-Unknown	\$ 1
11/14/2022	RC	27665	Steve	1649134	Oct-22-Sofa-Unknown	\$ 1
11/14/2022	RC	27665	Steve	1649135	Oct-22-Sofa Will Lance	\$ 6
11/14/2022	RC	27665	Steve	1649136	Oct-22-Sofa-Keith Griffith	\$ 11
11/14/2022	RC	27665	Steve	1649137	Oct-22-Sofa-Unknown	\$ 1
11/14/2022	RC	27665	Steve	1649138	Oct-22-Sofa-Unknown	\$ 1
11/14/2022	RC	27665	Steve	1649139	Oct-22 Sofa AB Title	\$ 2
11/14/2022	RC	27665	Steve	1649141	Oct-22 Sofa Unknown	\$ 2
11/14/2022	RC	27665	Steve	1649143	Oct-22 Sofa Unknown	\$ 2
11/14/2022	RC	27665	Steve	1649144	Oct-22 Sofa-CAPPS Realty	\$ 1
11/14/2022	RC	27665	Steve	1649145	Oct-22 Sofa Unknown	\$ 1
11/14/2022	RC	27665	Steve	1649148	Oct-22 Sofa Steve Maxwell	\$ 2
11/14/2022	RC	27665	Steve	1649149	Oct-22 Sofa Mr Butler	\$ 1
11/22/2022	RC	27669	Steve	1649186	11-10-22 Cohwy PR/Reimb	\$ 24,281
11/22/2022	RC	27669	Steve	1649188	11-10-22-Cohwy PR/Res Tech RE	\$ 2,831
11/22/2022	RC	27669	Steve	1649193	Adoption Fee- Kim Wolfe	\$ 50
11/22/2022	RC	27669	Steve	1649194	Adoption Fee-Stephanie Scott	\$ 50
11/22/2022	RC	27669	Steve	1649195	Reckless Fee-Chayenne Hargett	\$ 50
11/22/2022	RC	27669	Steve	1649200	Jul-Aug-Sept-22-3rd Qtr-Reimb	\$ 4,664
11/22/2022	RC	27669	Steve	1649200	Jul-Aug-Sept-22-3rd Qtr-Reimb	\$ 4,676
11/22/2022	RC	27669	Steve	1649200	Jul-Aug-Sept-22-3rd Qtr-Reimb	\$ 7,014
11/22/2022	RC	27669	Steve	1649201	Jul-Aug-Sept-22-3rd Qtr-Reimb	\$ 3,484
11/22/2022	RC	27669	Steve	1649201	Jul-Aug-Sept-22-3rd Qtr-Reimb	\$ 3,493
11/22/2022	RC	27669	Steve	1649201	Jul-Aug-Sept-22-3rd Qtr-Reimb	\$ 5,240
11/22/2022	RC	27669	Steve	1649202	Oct-22 Coll	\$ 2,686
11/22/2022	RC	27669	Steve	1649203	Oct-22 Coll	\$ 13,910
11/22/2022	RC	27669	Steve	1649204	Oct-22 Coll	\$ 5,277
11/22/2022	RC	27669	Steve	1649205	Oct-22 Coll	\$ 1,699
11/22/2022	RC	27669	Steve	1649207	Oct-22 Coll	\$ 2,937
11/22/2022	RC	27669	Steve	1649209	Oct-22 Coll	\$ 132,616
11/22/2022	RC	27669	Steve	1649211	Sept-22 Coll	\$ 41,404
11/22/2022	RC	27669	Steve	1649212	Oct-22 Coll	\$ 3,941
11/22/2022	RC	27669	Steve	1649213	1% Sept-22	\$ 33,979
11/22/2022	RC	27669	Steve	1649214	Sept-22 1/4%	\$ 72,425
11/22/2022	RC	27669	Steve	1649215	Mineral Leasing Rev 1Q Py23	\$ 19,706
11/22/2022	RC	27669	Steve	1649219	Flood Control 75% COE 2022	\$ 6,035
⁷ 11/29/2022	JE	27641	Steve	27641	Prob PR 11-25-22 Sal+Cell	\$ 68,370
⁷ 11/29/2022	RC	27669	Steve	1649225	Jun-Fed-23 Pre-Trial Services	\$ 5,000
⁷ 11/29/2022	RC	27669	Steve	1649243	Oct-22 FTA Warrant Fee-Perry	\$ 70
⁷ 11/29/2022	RC	27669	Steve	1649285	Oct-22 FTA Warrant Fee-Willia	\$ 350
⁷ 11/29/2022	RC	27669	Steve	1649287	Oct-22 Gas For Youth Transpor	\$ 299

7	11/29/2022	RC	27669	Steve	1649290	Oct-22 Sheriff Fees	\$ 2,146
7	11/29/2022	RC	27669	Steve	1649292	Oct-22 Civil & Recording	\$ 8,610
7	11/29/2022	RC	27669	Steve	1649294	Nov-22 Village of Thompsonvil	\$ 100
7	11/29/2022	RC	27669	Steve	1649296	Nov-22 Village of Royalton	\$ 1,667
7	11/29/2022	RC	27669	Steve	1649300	8-19-22-6-6-22/Hwy Project LA	\$ 349
7	11/29/2022	RC	27669	Steve	1649302	8-19-22-6-6-22/Hwy Project LA	\$ 218
7	11/29/2022	RC	27669	Steve	1649304	8-19-22-6-6-22/Hwy Project LA	\$ 699
7	11/29/2022	RC	27669	Steve	1649326	Ptax 21 Pay 22 2nd Distr-Corp	\$ 476,458
7	11/29/2022	JE	27575	Steve	27575	Renlk To Anticrime	\$ 4,077
7	11/29/2022	JE	27580	Steve	27580	GIS Adj	\$ 3,091
7	11/29/2022	JE	27581	Steve	27581	GIS Adj	\$ 10,895
7	11/30/2022	JE	27619	Steve	27619	* Void. Did not Attend	\$ 25
7	11/30/2022	RC	27624	Steve	27619	* Void. Did not Attend	\$ 25
7	11/30/2022	RC	27669	Steve	1649336	Adoption Fee-Logan Ham	\$ 50
7	11/30/2022	RC	27669	Steve	1649337	Adoption Fee-Sarah Smith	\$ 50
7	11/30/2022	RC	27669	Steve	1649339	Reclaim Fee-Brian Burkholder	\$ 50
7	11/30/2022	RC	27669	Steve	1649341	Reclaim Fee-Shu Fling	\$ 50
7	11/30/2022	RC	27669	Steve	1649342	Village of West City	\$ 131
7	11/30/2022	RC	27669	Steve	1649343	City of Benton	\$ 1,399
7	11/30/2022	RC	24669	Steve	1649349	C.Bigham Training Retimb Didn	\$ 150
7	11/30/2022	RC	27669	Steve	1649350	Oct-22 Sal Retimb-911	\$ 8,562
7	11/30/2022	JE	27808	Steve	27808	Interest Sep-22	\$ 182
7	11/30/2022	JE	27810	Steve	27808	Interest Sep-22	\$ 182
7	11/30/2022	RC	27836	Steve	1649865	Silverwolf Supoena	\$ 65
7	11/30/2022	RC	27836	Steve	1649866	Slayer Supoena	\$ 20
7	11/30/2022	RC	27836	Steve	1649867	Circuit Clerk Employee Retimb	\$ 4,891
7	11/30/2022	RC	27836	Steve	1649878	Royalties 2021	\$ 53
7	11/30/2022	JE	27842	Steve	27842	Renlk To Anticrime	\$ 10,192
7	11/30/2022	JE	27843	Steve	27843	Indemnity Transfer	\$ 17,000
7	11/30/2022	JE	27844	Steve	27844	Registration Fees Xfer Annual	\$ 71,143
7	11/30/2022	JE	27844	Steve	27844	Registration Fees Xfer Annual	\$ 120
7	11/30/2022	JE	27846	Steve	27846	2017 Debt Cert. Pmt #10 of 35	\$ 7,878
7	11/30/2022	JE	27846	Steve	27846	2017 Debt Cert. Pmt #11 of 35	\$ 35,208
7	11/30/2022	JE	27847	Steve	27847	Courthouse PT Adj	\$ 411
7	11/30/2022	JE	27847	Steve	27847	Courthouse PT Adj	\$ 318
7	11/30/2022	JE	27849	Steve	27849	Annual Sofa Sal Xfer	\$ 10,000
7	11/30/2022	JE	27850	Steve	27850	Tri-State Appraisals Adj	\$ 2,262
7	11/30/2022	JE	27853	Steve	27853	Airserv Ch 101420 Adj to Arpa	\$ 14,931
7	11/30/2022	JE	27858	Steve	27858	Forensic Audit Contingency	\$ 50,000
7	11/30/2022	JE	27864	Steve	27864	Fringe Retimb Nov-22	\$ 66,422
7	11/30/2022	JE	27866	Steve	27866	Interest Nov-22	\$ 3,852

¹ Batch numbers out of order

² Inconsistent use of reference numbers and reference numbers out of order

³ Reference numbers left blank.

⁴ No description of transaction, and debit and credit left blank

⁵ Insufficient descriptions to determine nature of transaction by a reviewer

⁶ Numerous voided checks

⁷ A significant amount of the (adjusting) entries were made at or near the end of the month.

⁸ Most of the entries by the Treasurer were cash receipts into the account.

**Schedule III: Franklin County Summary of Checks Written to Franklin County Treasurer
from Peoples National Bank Common Account Ending 0607**

Payee	Account	Activity	Date Written	Date Cleared	Check #	Debits
1 Franklin County Treasurer	Common ending 0607	Check	12/6/2020	1/28/2021	97224	\$ 199.47
2 Franklin County Treasurer	Common ending 0607	Check	12/30/2020	1/4/2021	97370	\$ 2,486.25
3 Franklin County Treasurer	Common ending 0607	Check	12/31/2020	1/5/2021	97979	\$ 55,872.46
4 Franklin County Treasurer	Common ending 0607	Check	1/8/2021	1/8/2021	97458	\$ 6,758.61
5 Franklin County Treasurer	Common ending 0607	Check	1/8/2021	1/13/2021	97465	\$ 89,674.24
6 Franklin County Treasurer	Common ending 0607	Check	1/20/2021	2/18/2021	97498	\$ 201.72
7 Franklin County Treasurer	Common ending 0607	Check	1/22/2021	1/22/2021	97540	\$ 6,758.61
8 Franklin County Treasurer	Common ending 0607	Check	1/22/2021	1/25/2021	97547	\$ 82,152.34
9 Franklin County Treasurer	Common ending 0607	Check	1/25/2021	1/28/2021	97552	\$ 535.18
10 Franklin County Treasurer	Common ending 0607	Check	2/5/2021	2/5/2021	97625	\$ 6,423.01
11 Franklin County Treasurer	Common ending 0607	Check	2/5/2021	2/6/2021	97632	\$ 78,362.55
12 Franklin County Treasurer	Common ending 0607	Check	2/19/2021	2/19/2021	97650	\$ 6,423.01
13 Franklin County Treasurer	Common ending 0607	Check	2/19/2021	2/22/2021	97657	\$ 82,035.56
14 Franklin County Treasurer	Common ending 0607	Check	2/17/2021	3/17/2021	97681	\$ 128.46
15 Franklin County Treasurer	Common ending 0607	Check	2/24/2021	3/10/2021	97718	\$ 53,265.00
16 Franklin County Treasurer	Common ending 0607	Check	3/5/2021	3/5/2021	97799	\$ 6,416.72
17 Franklin County Treasurer	Common ending 0607	Check	3/5/2021	3/8/2021	97806	\$ 83,169.38
18 Franklin County Treasurer	Common ending 0607	Check	3/16/2021	4/27/2021	97854	\$ 161.84
19 Franklin County Treasurer	Common ending 0607	Check	3/19/2021	3/19/2021	97914	\$ 6,416.72
20 Franklin County Treasurer	Common ending 0607	Check	3/19/2021	3/22/2021	97911	\$ 77,969.97
21 Franklin County Treasurer	Common ending 0607	Check	3/16/2021	3/22/2021	97923	\$ 13,784.38
22 Franklin County Treasurer	Common ending 0607	Check	4/1/2021	4/1/2021	97936	\$ 6,416.72
23 Franklin County Treasurer	Common ending 0607	Check	4/1/2021	4/2/2021	97943	\$ 77,519.66
24 Franklin County Treasurer	Common ending 0607	Check	4/7/2021	4/15/2021	98046	\$ 13,784.38
25 Franklin County Treasurer	Common ending 0607	Check	4/16/2021	4/16/2021	98050	\$ 6,422.91
26 Franklin County Treasurer	Common ending 0607	Check	4/16/2021	4/19/2021	98057	\$ 84,615.98
27 Franklin County Treasurer	Common ending 0607	Check	4/15/2021	5/3/2021	98061	\$ 10,326.49
28 Franklin County Treasurer	Common ending 0607	Check	4/20/2021	4/27/2021	98095	\$ 356.67
29 Franklin County Treasurer	Common ending 0607	Check	4/30/2021	4/30/2021	98147	\$ 45.74
30 Franklin County Treasurer	Common ending 0607	Check	4/30/2021	5/3/2021	98150	\$ 82,011.63
31 Franklin County Treasurer	Common ending 0607	Check	5/5/2021	5/17/2021	98231	\$ 13,784.38
32 Franklin County Treasurer	Common ending 0607	Check	5/14/2021	5/14/221	98237	\$ 6,384.70
33 Franklin County Treasurer	Common ending 0607	Check	5/14/2021	5/17/2021	98244	\$ 80,324.58
34 Franklin County Treasurer	Common ending 0607	Check	5/18/2021	5/25/221	98284	\$ 238.79
35 Franklin County Treasurer	Common ending 0607	Check	5/25/2021	5/28/2021	98368	\$ 159,834.28
36 Franklin County Treasurer	Common ending 0607	Check	5/28/2021	5/28/2021	98371	\$ 6,373.60
37 Franklin County Treasurer	Common ending 0607	Check	5/28/2021	6/1/2021	98378	\$ 103,290.35
38 Franklin County Treasurer	Common ending 0607	Check	6/11/2021	6/18/2021	98474	\$ 6,353.81
39 Franklin County Treasurer	Common ending 0607	Check	6/11/2021	6/21/2021	98481	\$ 84,654.16
40 Franklin County Treasurer	Common ending 0607	Check	6/22/2021	7/15/2021	98515	\$ 270.29
41 Franklin County Treasurer	Common ending 0607	Check	6/25/2021	6/25/2021	98557	\$ 6,353.81
42 Franklin County Treasurer	Common ending 0607	Check	6/25/2021	6/28/2021	98564	\$ 79,842.77
43 Franklin County Treasurer	Common ending 0607	Check	7/9/2021	7/19/2021	98573	\$ 6,172.14
44 Franklin County Treasurer	Common ending 0607	Check	7/9/2021	7/12/2021	98579	\$ 111,405.20
45 Franklin County Treasurer	Common ending 0607	Check	7/7/2021	7/21/2021	98607	\$ 13,784.38
46 Franklin County Treasurer	Common ending 0607	Check	7/7/2021	7/21/2021	98608	\$ 13,784.38
47 Franklin County Treasurer	Common ending 0607	Check	7/23/2021	7/22/2021	98723	\$ 5,879.12
48 Franklin County Treasurer	Common ending 0607	Check	7/23/2021	7/23/2021	98729	\$ 79,658.15
49 Franklin County Treasurer	Common ending 0607	Check	7/30/2021	8/2/2021	98739	\$ 25,000.00
50 Franklin County Treasurer	Common ending 0607	Check	7/30/2021	8/2/2021	98741	\$ 8,659.39
51 Franklin County Treasurer	Common ending 0607	Check	8/3/2021	10/1/2021	98779	\$ 13,784.38
52 Franklin County Treasurer	Common ending 0607	Check	8/3/2021	8/25/2021	98780	\$ 370.25
53 Franklin County Treasurer	Common ending 0607	Check	8/6/2021	9/29/2021	98817	\$ 6,074.91
54 Franklin County Treasurer	Common ending 0607	Check	8/6/2021	8/9/2021	98823	\$ 81,343.78
55 Franklin County Treasurer	Common ending 0607	Check	8/12/2021	8/13/2021	98829	\$ 3,938.99
56 Franklin County Treasurer	Common ending 0607	Check	8/17/2021	8/19/2021	98865	\$ 297.33
57 Franklin County Treasurer	Common ending 0607	Check	8/17/2021	8/25/2021	98866	\$ 378.75
58 Franklin County Treasurer	Common ending 0607	Check	8/20/2021	8/31/2021	98917	\$ 6,152.36
59 Franklin County Treasurer	Common ending 0607	Check	8/20/2021	8/23/2021	98923	\$ 78,482.78
60 Franklin County Treasurer	Common ending 0607	Check	9/3/2021	9/3/2021	98927	\$ 6,146.97
61 Franklin County Treasurer	Common ending 0607	Check	9/3/2021	9/7/2021	98933	\$ 79,647.99
62 Franklin County Treasurer	Common ending 0607	Check	9/17/2021	9/16/2021	99041	\$ 6,095.50
63 Franklin County Treasurer	Common ending 0607	Check	9/17/2021	9/17/2021	99047	\$ 82,370.03
64 Franklin County Treasurer	Common ending 0607	Check	9/21/2021	10/19/2021	99087	\$ 368.23
65 Franklin County Treasurer	Common ending 0607	Check	8/21/2021	10/1/2021	99088	\$ 13,784.38
66 Franklin County Treasurer	Common ending 0607	Check	10/1/2021	9/30/2021	99151	\$ 6,101.70
67 Franklin County Treasurer	Common ending 0607	Check	10/1/2021	10/1/2021	99157	\$ 77,741.37
68 Franklin County Treasurer	Common ending 0607	Check	10/5/2021	10/7/2021	99197	\$ 13,784.38
69 Franklin County Treasurer	Common ending 0607	Check	10/14/2021	10/14/2021	99247	\$ 1,345,355.65
70 Franklin County Treasurer	Common ending 0607	Check	10/12/2021	11/16/2021	99248	\$ 72.91
71 Franklin County Treasurer	Common ending 0607	Check	10/15/2021	10/14/2021	99250	\$ 6,098.60

**Schedule III: Franklin County Summary of Checks Written to Franklin County Treasurer
from Peoples National Bank Common Account Ending 0607**

Payee	Account	Activity	Date Written	Date Cleared	Check #	Debits
72 Franklin County Treasurer	Common ending 0607	Check	10/15/2021	10/15/2021	99256	\$ 76,593.43
73 Franklin County Treasurer	Common ending 0607	Check	10/19/2021	10/19/2021	99329	\$ 45.74
74 Franklin County Treasurer	Common ending 0607	Check	10/29/2021	11/1/2021	99332	\$ 81,222.39
75 Franklin County Treasurer	Common ending 0607	Check	11/2/2021	11/5/2021	99371	\$ 1,501.61
76 Franklin County Treasurer	Common ending 0607	Check	11/2/2021	11/8/2021	99373	\$ 13,784.38
77 Franklin County Treasurer	Common ending 0607	Check	11/9/2021	11/10/2021	99431	\$ 168,303.96
78 Franklin County Treasurer	Common ending 0607	Check	11/16/2021	11/9/2021	99457	\$ 337.50
79 Franklin County Treasurer	Common ending 0607	Check	11/16/2021	11/23/2021	99458	\$ 13,784.38
80 Franklin County Treasurer	Common ending 0607	Check	11/12/2021	11/17/2021	99499	\$ 6,026.94
81 Franklin County Treasurer	Common ending 0607	Check	11/12/2021	11/18/2021	99505	\$ 77,837.22
82 Franklin County Treasurer	Common ending 0607	Check	11/25/2021	11/24/2021	99509	\$ 6,026.94
83 Franklin County Treasurer	Common ending 0607	Check	11/24/2021	11/26/2021	99515	\$ 80,543.48 Data overwritten - original date indeterminate
84 Franklin County Treasurer	Common ending 0607	Check	11/30/2021	12/1/2021	99520	\$ 4,040.63 Data overwritten - original was 12/3/21
85 Franklin County Treasurer	Common ending 0607	Check	12/3/2021	12/13/2021	99522	\$ 175.73
86 Franklin County Treasurer	Common ending 0607	Check	12/3/2021	12/13/2021	99524	\$ 298.51
87 Franklin County Treasurer	Common ending 0607	Check	12/10/2021	12/10/2021	99527	\$ 7,828.06
88 Franklin County Treasurer	Common ending 0607	Check	12/10/2021	12/13/2021	99533	\$ 97,501.97
89 Franklin County Treasurer	Common ending 0607	Check	11/30/2021	12/14/2021	99583	\$ 14,600.25
90 Franklin County Treasurer	Common ending 0607	Check	12/22/2021	12/22/2021	99644	\$ 7,863.06
91 Franklin County Treasurer	Common ending 0607	Check	12/22/2021	12/23/2021	99650	\$ 80,415.60
92 Franklin County Treasurer	Common ending 0607	Check	11/2/2021	11/15/2021	97372	\$ 264.71
						\$ 4,320,585.37

¹ Date written is AFTER the date the check cleared the bank

**Schedule IV: Franklin County Summary of Checks Written to Franklin County Treasurer By Check Number
from Peoples National Bank Common Account Ending 0607**

Payee	Account	Activity	Date Written	Date Cleared	Check #	Debits
1 Franklin County Treasurer	Common ending 0607	Check	12/8/2020	1/28/2021	97224	\$ 199.47
2 Franklin County Treasurer	Common ending 0607	Check	12/30/2020	1/4/2021	97370	\$ 2,486.25
92 Franklin County Treasurer	Common ending 0607	Check	1/1/2021	1/15/2021	97372	\$ 264.71
3 Franklin County Treasurer	Common ending 0607	Check	1/2/2021	1/5/2021	97379	\$ 55,872.46
4 Franklin County Treasurer	Common ending 0607	Check	1/8/2021	1/8/2021	97458	\$ 6,758.61
5 Franklin County Treasurer	Common ending 0607	Check	1/8/2021	1/11/2021	97465	\$ 89,674.24
6 Franklin County Treasurer	Common ending 0607	Check	1/20/2021	2/18/2021	97498	\$ 201.72
7 Franklin County Treasurer	Common ending 0607	Check	1/22/2021	1/22/2021	97540	\$ 6,758.61
8 Franklin County Treasurer	Common ending 0607	Check	1/22/2021	1/25/2021	97547	\$ 82,152.34
9 Franklin County Treasurer	Common ending 0607	Check	1/25/2021	1/28/2021	97552	\$ 988.88
10 Franklin County Treasurer	Common ending 0607	Check	2/5/2021	2/5/2021	97625	\$ 6,423.01
11 Franklin County Treasurer	Common ending 0607	Check	2/5/2021	2/8/2021	97632	\$ 78,362.55
12 Franklin County Treasurer	Common ending 0607	Check	2/19/2021	2/19/2021	97650	\$ 6,423.01
13 Franklin County Treasurer	Common ending 0607	Check	2/19/2021	2/22/2021	97657	\$ 82,095.56
14 Franklin County Treasurer	Common ending 0607	Check	2/17/2021	3/17/2021	97681	\$ 128.48
15 Franklin County Treasurer	Common ending 0607	Check	2/24/2021	3/10/2021	97718	\$ 53,265.00
16 Franklin County Treasurer	Common ending 0607	Check	3/5/2021	3/5/2021	97799	\$ 6,416.72
17 Franklin County Treasurer	Common ending 0607	Check	3/5/2021	3/8/2021	97806	\$ 53,169.38
18 Franklin County Treasurer	Common ending 0607	Check	3/16/2021	4/27/2021	97854	\$ 161.84
19 Franklin County Treasurer	Common ending 0607	Check	3/19/2021	3/19/2021	97914	\$ 6,416.72
20 Franklin County Treasurer	Common ending 0607	Check	3/19/2021	3/22/2021	97921	\$ 77,969.97
21 Franklin County Treasurer	Common ending 0607	Check	3/16/2021	3/22/2021	97925	\$ 13,784.38
22 Franklin County Treasurer	Common ending 0607	Check	4/1/2021	4/1/2021	97936	\$ 6,416.72
23 Franklin County Treasurer	Common ending 0607	Check	4/1/2021	4/2/2021	97943	\$ 77,199.66
24 Franklin County Treasurer	Common ending 0607	Check	4/7/2021	4/15/2021	98046	\$ 13,784.38
25 Franklin County Treasurer	Common ending 0607	Check	4/18/2021	4/18/2021	98050	\$ 6,422.91
26 Franklin County Treasurer	Common ending 0607	Check	4/16/2021	4/19/2021	98057	\$ 24,615.98
27 Franklin County Treasurer	Common ending 0607	Check	4/15/2021	5/3/2021	98061	\$ 10,326.49
28 Franklin County Treasurer	Common ending 0607	Check	4/20/2021	4/27/2021	98095	\$ 356.67
29 Franklin County Treasurer	Common ending 0607	Check	4/30/2021	4/30/2021	98147	\$ 45.74
30 Franklin County Treasurer	Common ending 0607	Check	4/30/2021	5/3/2021	98150	\$ 82,011.63
31 Franklin County Treasurer	Common ending 0607	Check	5/5/2021	5/17/2021	98231	\$ 13,784.38
32 Franklin County Treasurer	Common ending 0607	Check	5/14/2021	5/14/2021	98237	\$ 6,384.70
33 Franklin County Treasurer	Common ending 0607	Check	5/14/2021	5/17/2021	98244	\$ 80,324.38
34 Franklin County Treasurer	Common ending 0607	Check	5/18/2021	5/25/2021	98284	\$ 238.79
35 Franklin County Treasurer	Common ending 0607	Check	5/25/2021	5/28/2021	98368	\$ 159,834.28
36 Franklin County Treasurer	Common ending 0607	Check	5/28/2021	5/28/2021	98371	\$ 6,373.60
37 Franklin County Treasurer	Common ending 0607	Check	5/28/2021	6/1/2021	98378	\$ 103,290.35
38 Franklin County Treasurer	Common ending 0607	Check	6/11/2021	6/18/2021	98474	\$ 6,353.81
39 Franklin County Treasurer	Common ending 0607	Check	6/11/2021	6/21/2021	98481	\$ 84,654.16
40 Franklin County Treasurer	Common ending 0607	Check	6/22/2021	7/15/2021	98515	\$ 270.29
41 Franklin County Treasurer	Common ending 0607	Check	6/25/2021	6/25/2021	98557	\$ 6,353.81
42 Franklin County Treasurer	Common ending 0607	Check	6/25/2021	6/28/2021	98564	\$ 79,842.77
43 Franklin County Treasurer	Common ending 0607	Check	7/9/2021	7/19/2021	98573	\$ 6,172.14
44 Franklin County Treasurer	Common ending 0607	Check	7/9/2021	7/12/2021	98579	\$ 111,403.80
45 Franklin County Treasurer	Common ending 0607	Check	7/7/2021	7/21/2021	98607	\$ 13,784.38
46 Franklin County Treasurer	Common ending 0607	Check	7/7/2021	7/21/2021	98608	\$ 13,784.38
47 Franklin County Treasurer	Common ending 0607	Check	7/23/2021	7/22/2021	98725	\$ 5,879.12
48 Franklin County Treasurer	Common ending 0607	Check	7/23/2021	7/23/2021	98729	\$ 79,658.15
49 Franklin County Treasurer	Common ending 0607	Check	7/20/2021	8/2/2021	98739	\$ 25,000.00
50 Franklin County Treasurer	Common ending 0607	Check	7/30/2021	8/2/2021	98741	\$ 8,659.39
51 Franklin County Treasurer	Common ending 0607	Check	8/3/2021	10/1/2021	98779	\$ 13,784.38
52 Franklin County Treasurer	Common ending 0607	Check	8/3/2021	8/25/2021	98780	\$ 370.25
53 Franklin County Treasurer	Common ending 0607	Check	8/6/2021	9/29/2021	98817	\$ 6,074.91
54 Franklin County Treasurer	Common ending 0607	Check	8/6/2021	8/9/2021	98823	\$ 81,343.78
55 Franklin County Treasurer	Common ending 0607	Check	8/12/2021	8/13/2021	98829	\$ 3,938.99
56 Franklin County Treasurer	Common ending 0607	Check	8/17/2021	8/19/2021	98865	\$ 297.33
57 Franklin County Treasurer	Common ending 0607	Check	8/17/2021	8/25/2021	98866	\$ 378.75
58 Franklin County Treasurer	Common ending 0607	Check	8/20/2021	8/31/2021	98917	\$ 6,152.36
59 Franklin County Treasurer	Common ending 0607	Check	8/20/2021	8/23/2021	98923	\$ 78,482.78
60 Franklin County Treasurer	Common ending 0607	Check	9/3/2021	9/3/2021	98927	\$ 6,145.87
61 Franklin County Treasurer	Common ending 0607	Check	9/3/2021	9/7/2021	98933	\$ 79,647.99
62 Franklin County Treasurer	Common ending 0607	Check	9/17/2021	9/16/2021	99041	\$ 8,095.50
63 Franklin County Treasurer	Common ending 0607	Check	9/17/2021	9/17/2021	99047	\$ 82,370.03
64 Franklin County Treasurer	Common ending 0607	Check	9/21/2021	10/19/2021	99087	\$ 368.23
65 Franklin County Treasurer	Common ending 0607	Check	8/21/2021	10/1/2021	99088	\$ 13,784.38
66 Franklin County Treasurer	Common ending 0607	Check	10/1/2021	9/30/2021	99151	\$ 6,101.70
67 Franklin County Treasurer	Common ending 0607	Check	10/1/2021	10/1/2021	99157	\$ 77,741.37
68 Franklin County Treasurer	Common ending 0607	Check	10/5/2021	10/7/2021	99197	\$ 13,784.38
69 Franklin County Treasurer	Common ending 0607	Check	10/14/2021	10/14/2021	99247	\$ 1,345,355.65
70 Franklin County Treasurer	Common ending 0607	Check	10/12/2021	11/16/2021	99248	\$ 72.91

71	Franklin County Treasurer	Common ending 0607	Check	10/15/2021	10/14/2021	99250	\$	6,098.60	¹
72	Franklin County Treasurer	Common ending 0607	Check	10/15/2021	10/15/2021	99256	\$	76,593.43	
73	Franklin County Treasurer	Common ending 0607	Check	10/29/2021	10/28/2021	99329	\$	45.74	
74	Franklin County Treasurer	Common ending 0607	Check	10/29/2021	11/1/2021	99332	\$	81,222.39	
75	Franklin County Treasurer	Common ending 0607	Check	11/2/2021	11/3/2021	99371	\$	1,501.61	
76	Franklin County Treasurer	Common ending 0607	Check	11/2/2021	11/8/2021	99373	\$	13,784.38	
77	Franklin County Treasurer	Common ending 0607	Check	11/9/2021	11/10/2021	99431	\$	168,309.98	
78	Franklin County Treasurer	Common ending 0607	Check	11/15/2021	11/9/2021	99457	\$	337.50	
79	Franklin County Treasurer	Common ending 0607	Check	11/16/2021	11/23/2021	99458	\$	13,784.38	
80	Franklin County Treasurer	Common ending 0607	Check	11/12/2021	11/17/2021	99499	\$	6,026.94	
81	Franklin County Treasurer	Common ending 0607	Check	11/12/2021	11/18/2021	99505	\$	77,837.22	
82	Franklin County Treasurer	Common ending 0607	Check	11/26/2021	11/24/2021	99509	\$	6,026.94	
83	Franklin County Treasurer	Common ending 0607	Check	11/24/2021	11/26/2021	99515	\$	80,543.48	Date overwritten - original date indeterminable
84	Franklin County Treasurer	Common ending 0607	Check	11/30/2021	12/1/2021	99520	\$	4,040.62	Date overwritten - original was 12/3/21
85	Franklin County Treasurer	Common ending 0607	Check	12/3/2021	12/13/2021	99522	\$	175.73	
86	Franklin County Treasurer	Common ending 0607	Check	12/3/2021	12/13/2021	99524	\$	298.51	
87	Franklin County Treasurer	Common ending 0607	Check	12/10/2021	12/10/2021	99527	\$	7,828.06	
88	Franklin County Treasurer	Common ending 0607	Check	12/10/2021	12/13/2021	99533	\$	97,501.97	
89	Franklin County Treasurer	Common ending 0607	Check	11/30/2021	12/14/2021	99583	\$	14,600.25	
90	Franklin County Treasurer	Common ending 0607	Check	12/22/2021	12/12/2021	99644	\$	7,863.06	
91	Franklin County Treasurer	Common ending 0607	Check	12/22/2021	12/23/2021	99650	\$	80,415.60	
							\$	4,920,585.37	

¹ Date written is AFTER the date the check cleared the bank

**Schedule V: Franklin County Summary of Checks Written to Franklin County Treasurer by Amount
from Peoples National Bank Common Account Ending 0607**

Payee	Account	Activity	Date Written	Date Cleared	Check #	Debits
29 Franklin County Treasurer	Common ending 0607	Check	4/30/2021	4/30/2021	98147	\$ 45.74
73 Franklin County Treasurer	Common ending 0607	Check	10/29/2021	10/29/2021	99329	\$ 45.74
70 Franklin County Treasurer	Common ending 0607	Check	10/12/2021	11/16/2021	99248	\$ 72.91
14 Franklin County Treasurer	Common ending 0607	Check	2/17/2021	9/17/2021	97681	\$ 128.46
18 Franklin County Treasurer	Common ending 0607	Check	3/16/2021	4/27/2021	97854	\$ 161.84
85 Franklin County Treasurer	Common ending 0607	Check	12/3/2021	12/13/2021	99522	\$ 175.73
1 Franklin County Treasurer	Common ending 0607	Check	12/8/2020	1/28/2021	97224	\$ 199.47
6 Franklin County Treasurer	Common ending 0607	Check	1/20/2021	2/18/2021	97498	\$ 201.72
34 Franklin County Treasurer	Common ending 0607	Check	5/18/2021	5/25/2021	98284	\$ 238.79
92 Franklin County Treasurer	Common ending 0607	Check	11/2/2021	11/15/2021	97372	\$ 264.71
40 Franklin County Treasurer	Common ending 0607	Check	6/22/2021	7/15/2021	98515	\$ 270.29
56 Franklin County Treasurer	Common ending 0607	Check	8/17/2021	8/19/2021	98865	\$ 297.33
86 Franklin County Treasurer	Common ending 0607	Check	12/3/2021	12/13/2021	99524	\$ 298.51
78 Franklin County Treasurer	Common ending 0607	Check	11/16/2021	12/9/2021	99457	\$ 337.50
28 Franklin County Treasurer	Common ending 0607	Check	4/20/2021	4/27/2021	98095	\$ 356.67
64 Franklin County Treasurer	Common ending 0607	Check	9/21/2021	10/19/2021	99087	\$ 368.23
52 Franklin County Treasurer	Common ending 0607	Check	8/3/2021	8/25/2021	98780	\$ 370.25
57 Franklin County Treasurer	Common ending 0607	Check	8/17/2021	8/25/2021	98866	\$ 378.75
9 Franklin County Treasurer	Common ending 0607	Check	1/25/2021	1/28/2021	97552	\$ 988.88
75 Franklin County Treasurer	Common ending 0607	Check	11/2/2021	11/5/2021	99371	\$ 1,501.61
2 Franklin County Treasurer	Common ending 0607	Check	12/30/2020	1/4/2021	97370	\$ 2,485.25
55 Franklin County Treasurer	Common ending 0607	Check	8/12/2021	8/19/2021	98829	\$ 3,938.99
84 Franklin County Treasurer	Common ending 0607	Check	11/30/2021	12/1/2021	99520	\$ 4,040.63 Data overwritten - original was 12/3/21
47 Franklin County Treasurer	Common ending 0607	Check	7/23/2021	7/22/2021	98723	\$ 5,879.12
80 Franklin County Treasurer	Common ending 0607	Check	11/12/2021	11/17/2021	99499	\$ 6,025.34 ²
82 Franklin County Treasurer	Common ending 0607	Check	11/16/2021	11/24/2021	99509	\$ 6,025.34 ²
53 Franklin County Treasurer	Common ending 0607	Check	8/6/2021	8/29/2021	98817	\$ 6,074.91
62 Franklin County Treasurer	Common ending 0607	Check	9/17/2021	9/16/2021	99041	\$ 6,095.50
71 Franklin County Treasurer	Common ending 0607	Check	10/15/2021	10/14/2021	99250	\$ 6,098.60 ¹
66 Franklin County Treasurer	Common ending 0607	Check	10/1/2021	9/30/2021	99151	\$ 6,101.70 ¹
60 Franklin County Treasurer	Common ending 0607	Check	9/3/2021	9/3/2021	98927	\$ 6,146.87
58 Franklin County Treasurer	Common ending 0607	Check	8/20/2021	8/31/2021	98917	\$ 6,152.36
43 Franklin County Treasurer	Common ending 0607	Check	7/9/2021	7/19/2021	98573	\$ 6,172.14
38 Franklin County Treasurer	Common ending 0607	Check	6/11/2021	6/18/2021	98474	\$ 6,353.81 ²
41 Franklin County Treasurer	Common ending 0607	Check	6/25/2021	6/25/2021	98557	\$ 6,353.81 ²
36 Franklin County Treasurer	Common ending 0607	Check	5/28/2021	5/28/2021	98371	\$ 6,373.60
32 Franklin County Treasurer	Common ending 0607	Check	5/14/2021	5/14/2021	98237	\$ 6,384.70
16 Franklin County Treasurer	Common ending 0607	Check	3/5/2021	3/5/2021	97799	\$ 6,416.72 ²
19 Franklin County Treasurer	Common ending 0607	Check	3/19/2021	3/19/2021	97914	\$ 6,416.72 ²
22 Franklin County Treasurer	Common ending 0607	Check	4/1/2021	4/1/2021	97936	\$ 6,416.72 ²
25 Franklin County Treasurer	Common ending 0607	Check	4/15/2021	4/16/2021	98050	\$ 6,422.91
10 Franklin County Treasurer	Common ending 0607	Check	2/5/2021	2/5/2021	97625	\$ 6,423.01 ²
12 Franklin County Treasurer	Common ending 0607	Check	2/19/2021	2/19/2021	97650	\$ 6,423.01 ²
4 Franklin County Treasurer	Common ending 0607	Check	1/8/2021	1/8/2021	97458	\$ 6,758.61 ²
7 Franklin County Treasurer	Common ending 0607	Check	1/22/2021	1/22/2021	97540	\$ 6,758.61 ²
87 Franklin County Treasurer	Common ending 0607	Check	12/10/2021	12/10/2021	99527	\$ 7,828.06
90 Franklin County Treasurer	Common ending 0607	Check	12/22/2021	12/22/2021	99644	\$ 7,863.06
50 Franklin County Treasurer	Common ending 0607	Check	7/30/2021	8/1/2021	98741	\$ 8,659.39
27 Franklin County Treasurer	Common ending 0607	Check	4/15/2021	5/3/2021	98061	\$ 10,326.49
21 Franklin County Treasurer	Common ending 0607	Check	3/16/2021	3/22/2021	97925	\$ 13,784.38 ²
24 Franklin County Treasurer	Common ending 0607	Check	4/7/2021	4/15/2021	98046	\$ 13,784.38 ²
31 Franklin County Treasurer	Common ending 0607	Check	5/5/2021	5/17/2021	98231	\$ 13,784.38 ²
45 Franklin County Treasurer	Common ending 0607	Check	7/7/2021	7/21/2021	98607	\$ 13,784.38 ²
46 Franklin County Treasurer	Common ending 0607	Check	7/7/2021	7/21/2021	98608	\$ 13,784.38 ²
51 Franklin County Treasurer	Common ending 0607	Check	8/3/2021	10/1/2021	98779	\$ 13,784.38 ²
65 Franklin County Treasurer	Common ending 0607	Check	8/21/2021	10/1/2021	99088	\$ 13,784.38 ²
68 Franklin County Treasurer	Common ending 0607	Check	10/5/2021	10/7/2021	99197	\$ 13,784.38 ²
76 Franklin County Treasurer	Common ending 0607	Check	11/2/2021	11/8/2021	99373	\$ 13,784.38 ²
79 Franklin County Treasurer	Common ending 0607	Check	11/16/2021	11/23/2021	99458	\$ 13,784.38 ²
89 Franklin County Treasurer	Common ending 0607	Check	11/30/2021	12/14/2021	99583	\$ 14,600.25
49 Franklin County Treasurer	Common ending 0607	Check	7/30/2021	8/7/2021	98739	\$ 25,000.00
15 Franklin County Treasurer	Common ending 0607	Check	2/24/2021	3/10/2021	97718	\$ 53,265.00
3 Franklin County Treasurer	Common ending 0607	Check	12/31/2020	1/5/2021	97379	\$ 55,872.46
72 Franklin County Treasurer	Common ending 0607	Check	10/15/2021	10/15/2021	99256	\$ 76,593.43

23	Franklin County Treasurer	Common ending 0607	Check	4/1/2021	4/2/2021	97943	\$	77,519.66
67	Franklin County Treasurer	Common ending 0607	Check	10/1/2021	10/1/2021	99157	\$	77,741.37
81	Franklin County Treasurer	Common ending 0607	Check	11/12/2021	11/18/2021	99505	\$	77,837.22
20	Franklin County Treasurer	Common ending 0607	Check	8/19/2021	8/22/2021	97921	\$	77,969.97
11	Franklin County Treasurer	Common ending 0607	Check	2/5/2021	2/8/2021	97632	\$	78,362.55
59	Franklin County Treasurer	Common ending 0607	Check	8/20/2021	8/23/2021	98923	\$	78,482.78
61	Franklin County Treasurer	Common ending 0607	Check	9/3/2021	9/7/2021	98933	\$	79,647.99
48	Franklin County Treasurer	Common ending 0607	Check	7/23/2021	7/29/2021	98729	\$	79,658.15
42	Franklin County Treasurer	Common ending 0607	Check	6/25/2021	6/28/2021	98564	\$	79,842.77
33	Franklin County Treasurer	Common ending 0607	Check	5/14/2021	5/17/2021	98244	\$	80,324.58
91	Franklin County Treasurer	Common ending 0607	Check	12/22/2021	12/23/2021	99650	\$	80,415.60
83	Franklin County Treasurer	Common ending 0607	Check	11/24/2021	11/26/2021	99515	\$	80,543.48 Date overwritten - original date indeterminable
74	Franklin County Treasurer	Common ending 0607	Check	10/29/2021	11/1/2021	99332	\$	81,222.39
54	Franklin County Treasurer	Common ending 0607	Check	8/6/2021	8/9/2021	98823	\$	81,343.78
30	Franklin County Treasurer	Common ending 0607	Check	4/30/2021	5/3/2021	98150	\$	82,011.68
13	Franklin County Treasurer	Common ending 0607	Check	2/19/2021	2/22/2021	97657	\$	82,035.56
8	Franklin County Treasurer	Common ending 0607	Check	1/22/2021	1/25/2021	97547	\$	82,152.94
63	Franklin County Treasurer	Common ending 0607	Check	9/17/2021	9/17/2021	99047	\$	82,370.03
17	Franklin County Treasurer	Common ending 0607	Check	3/5/2021	3/8/2021	97806	\$	83,169.38
26	Franklin County Treasurer	Common ending 0607	Check	4/16/2021	4/19/2021	98057	\$	84,615.98
39	Franklin County Treasurer	Common ending 0607	Check	6/11/2021	6/21/2021	98481	\$	84,654.16
5	Franklin County Treasurer	Common ending 0607	Check	1/8/2021	1/11/2021	97465	\$	89,674.24
88	Franklin County Treasurer	Common ending 0607	Check	12/10/2021	12/13/2021	99533	\$	97,501.97
37	Franklin County Treasurer	Common ending 0607	Check	5/28/2021	6/1/2021	98378	\$	103,290.35
44	Franklin County Treasurer	Common ending 0607	Check	7/9/2021	7/12/2021	98579	\$	111,405.20
35	Franklin County Treasurer	Common ending 0607	Check	5/25/2021	5/28/2021	98368	\$	159,834.28
77	Franklin County Treasurer	Common ending 0607	Check	11/9/2021	11/10/2021	99431	\$	168,303.96
69	Franklin County Treasurer	Common ending 0607	Check	10/14/2021	10/14/2021	99247	\$	1,345,835.65
							\$	4,320,585.37

¹ Date written is AFTER the date the check cleared the bank

² Duplicate amounts

**Schedule VI: Franklin County Summary of Checks Written to Franklin County Treasurer by Date Written
from Peoples National Bank Common Account Ending 0607**

Payee	Account	Activity	Date Written	Date Cleared	Check #	Debits
1 Franklin County Treasurer	Common ending 0607	Check	12/9/2020	1/28/2021	97224	\$ 199.47
2 Franklin County Treasurer	Common ending 0607	Check	12/30/2020	1/4/2021	97370	\$ 2,486.25
3 Franklin County Treasurer	Common ending 0607	Check	12/31/2020	1/5/2021	97379	\$ 55,872.46
4 Franklin County Treasurer	Common ending 0607	Check	1/8/2021	1/8/2021	97458	\$ 6,758.61
5 Franklin County Treasurer	Common ending 0607	Check	1/8/2021	1/11/2021	97465	\$ 88,674.24
6 Franklin County Treasurer	Common ending 0607	Check	1/20/2021	2/18/2021	97498	\$ 201.72
7 Franklin County Treasurer	Common ending 0607	Check	1/22/2021	1/22/2021	97540	\$ 6,758.61
8 Franklin County Treasurer	Common ending 0607	Check	1/22/2021	1/25/2021	97547	\$ 82,152.34
9 Franklin County Treasurer	Common ending 0607	Check	1/25/2021	1/28/2021	97552	\$ 88,674.24
10 Franklin County Treasurer	Common ending 0607	Check	2/5/2021	2/5/2021	97625	\$ 6,423.01
11 Franklin County Treasurer	Common ending 0607	Check	2/5/2021	2/8/2021	97632	\$ 78,362.55
14 Franklin County Treasurer	Common ending 0607	Check	2/17/2021	3/17/2021	97681	\$ 128.46
12 Franklin County Treasurer	Common ending 0607	Check	2/19/2021	2/19/2021	97690	\$ 6,423.01
13 Franklin County Treasurer	Common ending 0607	Check	2/19/2021	2/22/2021	97657	\$ 82,035.56
15 Franklin County Treasurer	Common ending 0607	Check	2/24/2021	3/10/2021	97718	\$ 53,265.00
16 Franklin County Treasurer	Common ending 0607	Check	3/5/2021	3/5/2021	97799	\$ 6,416.72
17 Franklin County Treasurer	Common ending 0607	Check	3/5/2021	3/8/2021	97806	\$ 83,169.38
18 Franklin County Treasurer	Common ending 0607	Check	3/16/2021	4/27/2021	97854	\$ 161.84
21 Franklin County Treasurer	Common ending 0607	Check	3/16/2021	5/22/2021	97925	\$ 13,784.98
19 Franklin County Treasurer	Common ending 0607	Check	3/19/2021	3/19/2021	97914	\$ 6,416.72
20 Franklin County Treasurer	Common ending 0607	Check	3/19/2021	5/22/2021	97921	\$ 77,969.97
22 Franklin County Treasurer	Common ending 0607	Check	4/1/2021	4/1/2021	97938	\$ 6,416.72
23 Franklin County Treasurer	Common ending 0607	Check	4/1/2021	4/2/2021	97943	\$ 77,519.85
24 Franklin County Treasurer	Common ending 0607	Check	4/7/2021	4/15/2021	98046	\$ 13,784.38
27 Franklin County Treasurer	Common ending 0607	Check	4/15/2021	5/3/2021	98051	\$ 10,326.49
25 Franklin County Treasurer	Common ending 0607	Check	4/16/2021	4/16/2021	98050	\$ 6,422.91
26 Franklin County Treasurer	Common ending 0607	Check	4/16/2021	4/19/2021	98057	\$ 84,615.98
28 Franklin County Treasurer	Common ending 0607	Check	4/20/2021	4/27/2021	98095	\$ 356.67
29 Franklin County Treasurer	Common ending 0607	Check	4/30/2021	4/30/2021	98147	\$ 45.74
30 Franklin County Treasurer	Common ending 0607	Check	4/30/2021	5/3/2021	98150	\$ 82,011.63
31 Franklin County Treasurer	Common ending 0607	Check	5/5/2021	5/17/2021	98231	\$ 13,784.38
32 Franklin County Treasurer	Common ending 0607	Check	5/14/2021	5/14/2021	98237	\$ 6,384.70
33 Franklin County Treasurer	Common ending 0607	Check	5/14/2021	5/17/2021	98244	\$ 80,324.58
34 Franklin County Treasurer	Common ending 0607	Check	5/18/2021	5/25/2021	98284	\$ 238.79
35 Franklin County Treasurer	Common ending 0607	Check	5/25/2021	5/28/2021	98368	\$ 159,834.28
36 Franklin County Treasurer	Common ending 0607	Check	5/28/2021	5/28/2021	98371	\$ 6,373.60
37 Franklin County Treasurer	Common ending 0607	Check	5/28/2021	6/1/2021	98378	\$ 103,290.35
38 Franklin County Treasurer	Common ending 0607	Check	6/11/2021	6/18/2021	98474	\$ 6,353.81
39 Franklin County Treasurer	Common ending 0607	Check	6/11/2021	6/21/2021	98481	\$ 84,854.16
40 Franklin County Treasurer	Common ending 0607	Check	6/22/2021	7/15/2021	98515	\$ 270.28
41 Franklin County Treasurer	Common ending 0607	Check	6/25/2021	6/25/2021	98557	\$ 6,353.81
42 Franklin County Treasurer	Common ending 0607	Check	6/25/2021	6/28/2021	98564	\$ 79,842.77
45 Franklin County Treasurer	Common ending 0607	Check	7/7/2021	7/21/2021	98607	\$ 13,784.38
46 Franklin County Treasurer	Common ending 0607	Check	7/7/2021	7/21/2021	98608	\$ 13,784.38
43 Franklin County Treasurer	Common ending 0607	Check	7/9/2021	7/19/2021	98573	\$ 6,172.14
44 Franklin County Treasurer	Common ending 0607	Check	7/9/2021	7/12/2021	98579	\$ 111,405.20
47 Franklin County Treasurer	Common ending 0607	Check	7/23/2021	7/22/2021	98723	\$ 5,879.12
48 Franklin County Treasurer	Common ending 0607	Check	7/23/2021	7/23/2021	98729	\$ 79,658.15
49 Franklin County Treasurer	Common ending 0607	Check	7/30/2021	8/2/2021	98739	\$ 25,000.00
50 Franklin County Treasurer	Common ending 0607	Check	7/30/2021	8/2/2021	98741	\$ 8,659.39
51 Franklin County Treasurer	Common ending 0607	Check	8/3/2021	10/1/2021	98779	\$ 13,784.38
52 Franklin County Treasurer	Common ending 0607	Check	8/3/2021	8/25/2021	98780	\$ 370.25
53 Franklin County Treasurer	Common ending 0607	Check	8/6/2021	9/29/2021	98817	\$ 6,074.91
54 Franklin County Treasurer	Common ending 0607	Check	8/6/2021	8/9/2021	98823	\$ 81,343.78
55 Franklin County Treasurer	Common ending 0607	Check	8/12/2021	8/15/2021	98829	\$ 3,938.99
56 Franklin County Treasurer	Common ending 0607	Check	8/17/2021	8/19/2021	98855	\$ 297.39
57 Franklin County Treasurer	Common ending 0607	Check	8/17/2021	8/25/2021	98866	\$ 378.75
58 Franklin County Treasurer	Common ending 0607	Check	8/20/2021	8/31/2021	98917	\$ 6,152.36
59 Franklin County Treasurer	Common ending 0607	Check	8/20/2021	8/23/2021	98923	\$ 70,482.78
65 Franklin County Treasurer	Common ending 0607	Check	8/21/2021	10/1/2021	99088	\$ 13,784.38
60 Franklin County Treasurer	Common ending 0607	Check	9/3/2021	9/3/2021	98927	\$ 6,146.97
61 Franklin County Treasurer	Common ending 0607	Check	9/3/2021	9/7/2021	98933	\$ 79,647.99
62 Franklin County Treasurer	Common ending 0607	Check	9/17/2021	9/16/2021	99041	\$ 6,095.50
63 Franklin County Treasurer	Common ending 0607	Check	9/17/2021	9/17/2021	99047	\$ 82,970.03
64 Franklin County Treasurer	Common ending 0607	Check	9/21/2021	10/19/2021	99087	\$ 368.23
66 Franklin County Treasurer	Common ending 0607	Check	10/1/2021	9/30/2021	99151	\$ 6,101.70 ¹
67 Franklin County Treasurer	Common ending 0607	Check	10/1/2021	10/1/2021	99157	\$ 77,741.37
68 Franklin County Treasurer	Common ending 0607	Check	10/5/2021	10/7/2021	99197	\$ 13,784.38
70 Franklin County Treasurer	Common ending 0607	Check	10/12/2021	11/16/2021	99248	\$ 72.91
69 Franklin County Treasurer	Common ending 0607	Check	10/14/2021	10/14/2021	99247	\$ 1,345,355.65
71 Franklin County Treasurer	Common ending 0607	Check	10/15/2021	10/14/2021	99250	\$ 6,098.60 ¹

72	Franklin County Treasurer	Common ending 0607	Check	10/15/2021	10/15/2021	99256	\$	76,593.43
73	Franklin County Treasurer	Common ending 0607	Check	10/29/2021	10/29/2021	99329	\$	45.74
74	Franklin County Treasurer	Common ending 0607	Check	10/29/2021	11/1/2021	99332	\$	81,222.89
92	Franklin County Treasurer	Common ending 0607	Check	11/2/2021	11/15/2021	99372	\$	264.71
75	Franklin County Treasurer	Common ending 0607	Check	11/2/2021	11/5/2021	99371	\$	1,501.61
76	Franklin County Treasurer	Common ending 0607	Check	11/2/2021	11/8/2021	99373	\$	19,784.38
77	Franklin County Treasurer	Common ending 0607	Check	11/9/2021	11/10/2021	99431	\$	169,302.96
80	Franklin County Treasurer	Common ending 0607	Check	11/12/2021	11/17/2021	99499	\$	8,026.94
81	Franklin County Treasurer	Common ending 0607	Check	11/12/2021	11/18/2021	99505	\$	77,837.22
78	Franklin County Treasurer	Common ending 0607	Check	11/16/2021	12/9/2021	99457	\$	537.50
79	Franklin County Treasurer	Common ending 0607	Check	11/16/2021	11/23/2021	99458	\$	19,784.38
83	Franklin County Treasurer	Common ending 0607	Check	11/24/2021	11/26/2021	99515	\$	80,549.43 Data overwritten - original date indeterminable
82	Franklin County Treasurer	Common ending 0607	Check	11/26/2021	11/24/2021	99509	\$	6,026.94
84	Franklin County Treasurer	Common ending 0607	Check	11/30/2021	12/1/2021	99520	\$	4,040.63 Data overwritten - original was 12/3/21
89	Franklin County Treasurer	Common ending 0607	Check	11/30/2021	12/14/2021	99583	\$	14,600.25
85	Franklin County Treasurer	Common ending 0607	Check	12/8/2021	12/13/2021	99522	\$	175.78
86	Franklin County Treasurer	Common ending 0607	Check	12/8/2021	12/13/2021	99524	\$	298.51
87	Franklin County Treasurer	Common ending 0607	Check	12/10/2021	12/10/2021	99527	\$	7,828.05
88	Franklin County Treasurer	Common ending 0607	Check	12/10/2021	12/13/2021	99533	\$	97,501.97
90	Franklin County Treasurer	Common ending 0607	Check	12/22/2021	12/22/2021	99644	\$	7,683.06
91	Franklin County Treasurer	Common ending 0607	Check	12/22/2021	12/23/2021	99850	\$	60,415.60
							\$	4,820,585.37

¹ Date written is AFTER the date the check cleared the bank

**Schedule VII: Franklin County Summary of Checks Written to Franklin County Treasurer by Date Cleared
from Peoples National Bank Common Account Ending 0607**

Payee	Account	Activity	Date Written	Date Cleared	Check #	Debits
2 Franklin County Treasurer	Common ending 0607	Check	12/30/2020	1/4/2021	97370	\$ 2,486.25
3 Franklin County Treasurer	Common ending 0607	Check	12/31/2020	1/5/2021	97379	\$ 55,872.46
4 Franklin County Treasurer	Common ending 0607	Check	1/8/2021	1/8/2021	97451	\$ 6,758.61
5 Franklin County Treasurer	Common ending 0607	Check	1/8/2021	1/11/2021	97465	\$ 89,674.24
7 Franklin County Treasurer	Common ending 0607	Check	1/22/2021	1/22/2021	97540	\$ 6,758.61
8 Franklin County Treasurer	Common ending 0607	Check	1/23/2021	1/25/2021	97547	\$ 82,152.34
1 Franklin County Treasurer	Common ending 0607	Check	1/28/2020	1/28/2021	97224	\$ 199.47
9 Franklin County Treasurer	Common ending 0607	Check	1/25/2021	1/28/2021	97552	\$ 111.11
10 Franklin County Treasurer	Common ending 0607	Check	2/5/2021	2/5/2021	97625	\$ 6,423.01
11 Franklin County Treasurer	Common ending 0607	Check	2/5/2021	2/8/2021	97632	\$ 78,362.55
6 Franklin County Treasurer	Common ending 0607	Check	1/20/2021	2/18/2021	97498	\$ 201.72
12 Franklin County Treasurer	Common ending 0607	Check	2/19/2021	2/19/2021	97650	\$ 6,423.01
13 Franklin County Treasurer	Common ending 0607	Check	2/19/2021	2/22/2021	97657	\$ 82,035.56
16 Franklin County Treasurer	Common ending 0607	Check	3/5/2021	3/5/2021	97799	\$ 6,416.71
17 Franklin County Treasurer	Common ending 0607	Check	3/5/2021	3/8/2021	97806	\$ 83,169.38
15 Franklin County Treasurer	Common ending 0607	Check	2/24/2021	3/10/2021	97718	\$ 53,265.00
14 Franklin County Treasurer	Common ending 0607	Check	2/17/2021	3/17/2021	97681	\$ 111.11
19 Franklin County Treasurer	Common ending 0607	Check	3/19/2021	3/19/2021	97914	\$ 6,416.72
20 Franklin County Treasurer	Common ending 0607	Check	3/19/2021	3/22/2021	97921	\$ 77,969.97
21 Franklin County Treasurer	Common ending 0607	Check	3/16/2021	3/22/2021	97925	\$ 13,784.38
22 Franklin County Treasurer	Common ending 0607	Check	4/1/2021	4/1/2021	97936	\$ 6,416.72
23 Franklin County Treasurer	Common ending 0607	Check	4/1/2021	4/2/2021	97943	\$ 77,519.66
24 Franklin County Treasurer	Common ending 0607	Check	4/7/2021	4/15/2021	98046	\$ 13,784.38
25 Franklin County Treasurer	Common ending 0607	Check	4/16/2021	4/16/2021	98050	\$ 6,422.91
26 Franklin County Treasurer	Common ending 0607	Check	4/16/2021	4/19/2021	98057	\$ 84,615.98
18 Franklin County Treasurer	Common ending 0607	Check	3/16/2021	4/27/2021	97854	\$ 111.11
28 Franklin County Treasurer	Common ending 0607	Check	4/20/2021	4/27/2021	98095	\$ 856.67
29 Franklin County Treasurer	Common ending 0607	Check	4/30/2021	4/30/2021	98147	\$ 45.74
27 Franklin County Treasurer	Common ending 0607	Check	4/15/2021	5/3/2021	98171	\$ 10,326.49
30 Franklin County Treasurer	Common ending 0607	Check	4/30/2021	5/3/2021	98150	\$ 82,011.63
31 Franklin County Treasurer	Common ending 0607	Check	5/5/2021	5/17/2021	98231	\$ 13,784.38
33 Franklin County Treasurer	Common ending 0607	Check	5/14/2021	5/17/2021	98244	\$ 80,324.55
35 Franklin County Treasurer	Common ending 0607	Check	5/25/2021	5/28/2021	98118	\$ 159,834.28
36 Franklin County Treasurer	Common ending 0607	Check	5/28/2021	5/28/2021	98371	\$ 6,373.60
37 Franklin County Treasurer	Common ending 0607	Check	5/28/2021	6/1/2021	98178	\$ 103,290.95
38 Franklin County Treasurer	Common ending 0607	Check	6/11/2021	6/18/2021	98474	\$ 6,353.81
39 Franklin County Treasurer	Common ending 0607	Check	6/11/2021	6/21/2021	98481	\$ 84,654.16
41 Franklin County Treasurer	Common ending 0607	Check	6/25/2021	6/25/2021	98557	\$ 6,353.81
42 Franklin County Treasurer	Common ending 0607	Check	6/25/2021	6/28/2021	98564	\$ 79,842.77
44 Franklin County Treasurer	Common ending 0607	Check	7/9/2021	7/12/2021	98579	\$ 111,405.20
40 Franklin County Treasurer	Common ending 0607	Check	6/22/2021	7/15/2021	98515	\$ 270.29
43 Franklin County Treasurer	Common ending 0607	Check	7/9/2021	7/19/2021	98573	\$ 6,172.14
45 Franklin County Treasurer	Common ending 0607	Check	7/7/2021	7/21/2021	98607	\$ 13,784.38
46 Franklin County Treasurer	Common ending 0607	Check	7/7/2021	7/21/2021	98608	\$ 13,784.38
47 Franklin County Treasurer	Common ending 0607	Check	7/23/2021	7/22/2021	98729	\$ 3,875.12
48 Franklin County Treasurer	Common ending 0607	Check	7/23/2021	7/23/2021	98729	\$ 79,658.15
49 Franklin County Treasurer	Common ending 0607	Check	7/30/2021	8/2/2021	98739	\$ 25,000.00
50 Franklin County Treasurer	Common ending 0607	Check	7/30/2021	8/2/2021	98741	\$ 8,659.39
54 Franklin County Treasurer	Common ending 0607	Check	8/6/2021	8/9/2021	98823	\$ 81,343.78
55 Franklin County Treasurer	Common ending 0607	Check	8/12/2021	8/13/2021	98829	\$ 3,938.99
56 Franklin County Treasurer	Common ending 0607	Check	8/17/2021	8/19/2021	98865	\$ 297.33
59 Franklin County Treasurer	Common ending 0607	Check	8/20/2021	8/23/2021	98923	\$ 78,482.78
52 Franklin County Treasurer	Common ending 0607	Check	8/3/2021	8/25/2021	98780	\$ 370.25
57 Franklin County Treasurer	Common ending 0607	Check	8/17/2021	8/25/2021	98866	\$ 378.75
58 Franklin County Treasurer	Common ending 0607	Check	8/20/2021	8/31/2021	98917	\$ 6,152.35
60 Franklin County Treasurer	Common ending 0607	Check	9/3/2021	9/3/2021	98927	\$ 6,146.97
61 Franklin County Treasurer	Common ending 0607	Check	9/3/2021	9/7/2021	98933	\$ 79,647.99
62 Franklin County Treasurer	Common ending 0607	Check	9/17/2021	9/16/2021	99041	\$ 6,095.50
63 Franklin County Treasurer	Common ending 0607	Check	9/17/2021	9/17/2021	99047	\$ 82,370.03
65 Franklin County Treasurer	Common ending 0607	Check	8/6/2021	9/29/2021	98817	\$ 6,074.91
66 Franklin County Treasurer	Common ending 0607	Check	10/1/2021	9/30/2021	99151	\$ 6,101.70
51 Franklin County Treasurer	Common ending 0607	Check	8/3/2021	10/1/2021	98779	\$ 13,784.38
65 Franklin County Treasurer	Common ending 0607	Check	8/21/2021	10/1/2021	99088	\$ 13,784.38
67 Franklin County Treasurer	Common ending 0607	Check	10/1/2021	10/1/2021	99157	\$ 77,741.37
68 Franklin County Treasurer	Common ending 0607	Check	10/5/2021	10/7/2021	99197	\$ 13,784.38
69 Franklin County Treasurer	Common ending 0607	Check	10/14/2021	10/14/2021	99247	\$ 1,345,355.65
71 Franklin County Treasurer	Common ending 0607	Check	10/15/2021	10/14/2021	99250	\$ 6,098.60
72 Franklin County Treasurer	Common ending 0607	Check	10/15/2021	10/15/2021	99256	\$ 76,593.43
64 Franklin County Treasurer	Common ending 0607	Check	9/21/2021	10/19/2021	99087	\$ 368.23
73 Franklin County Treasurer	Common ending 0607	Check	10/29/2021	10/29/2021	99329	\$ 45.74
74 Franklin County Treasurer	Common ending 0607	Check	10/29/2021	11/1/2021	99332	\$ 81,222.39

75	Franklin County Treasurer	Common ending 0607	Check	11/2/2021	11/5/2021	99371	\$	1,501.61
76	Franklin County Treasurer	Common ending 0607	Check	11/2/2021	11/8/2021	99373	\$	13,784.38
77	Franklin County Treasurer	Common ending 0607	Check	11/9/2021	11/10/2021	99431	\$	166,303.96
82	Franklin County Treasurer	Common ending 0607	Check	11/12/2021	11/15/2021	99772	\$	264.71
70	Franklin County Treasurer	Common ending 0607	Check	10/12/2021	11/16/2021	99248	\$	72.91
80	Franklin County Treasurer	Common ending 0607	Check	11/12/2021	11/17/2021	99499	\$	6,026.94
81	Franklin County Treasurer	Common ending 0607	Check	11/12/2021	11/18/2021	99505	\$	77,887.22
79	Franklin County Treasurer	Common ending 0607	Check	11/16/2021	11/23/2021	99458	\$	13,784.38
82	Franklin County Treasurer	Common ending 0607	Check	11/25/2021	11/24/2021	99509	\$	6,026.94
83	Franklin County Treasurer	Common ending 0607	Check	11/24/2021	11/26/2021	99515	\$	80,549.48 Data overwritten - original data indeterminate
84	Franklin County Treasurer	Common ending 0607	Check	11/30/2021	12/1/2021	99520	\$	4,040.63 Data overwritten - original was 12/3/21
78	Franklin County Treasurer	Common ending 0607	Check	11/16/2021	12/9/2021	99457	\$	887.50
87	Franklin County Treasurer	Common ending 0607	Check	12/10/2021	12/10/2021	99527	\$	7,828.08
85	Franklin County Treasurer	Common ending 0607	Check	12/9/2021	12/13/2021	99522	\$	175.73
86	Franklin County Treasurer	Common ending 0607	Check	12/8/2021	12/13/2021	99524	\$	298.51
88	Franklin County Treasurer	Common ending 0607	Check	12/10/2021	12/19/2021	99533	\$	97,501.97
89	Franklin County Treasurer	Common ending 0607	Check	11/30/2021	12/14/2021	99533	\$	14,800.25
90	Franklin County Treasurer	Common ending 0607	Check	12/22/2021	12/22/2021	99644	\$	7,863.06
91	Franklin County Treasurer	Common ending 0607	Check	12/22/2021	12/23/2021	99630	\$	80,415.60
92	Franklin County Treasurer	Common ending 0607	Check	5/14/2021	5/14/2021	98237	\$	6,384.70
94	Franklin County Treasurer	Common ending 0607	Check	5/18/2021	5/25/2021	98284	\$	298.79
							\$	4,920,583.37

² Date written is AFTER the date the check cleared the bank

Schedule VIII: Correspondence With Treasurer Concerning Missing Documents

Bank	Description	Requested	Received	Missing
Peoples National Bank	Common Account	FY 21 & FY22	FY22	FY21
	Tax Collection Account-Pooled	FY 21 & FY22	Nothing	FY 21 & FY22
	Courthouse 2020	FY 21 & FY22	FY19-FY23	Nothing
Southern Illinois Bank	County MFT	FY 21 & FY22	Nothing	FY 21 & FY22
	Township MFT	FY 21 & FY22	Nothing	FY 21 & FY22
	Emergency Tele System Board 911	FY 21 & FY22	FY22 & FY23	FY21
	2nd Circuit Probation -Pooled	FY 21 & FY22	FY22 & FY23	FY21
State Bank of Whittington	County Highway	FY 21 & FY22	FY22 & FY 23	FY21

I did receive several general ledgers, but I need to know how they correlate to the accounts. Would you please fill in the missing information in the table below?

Bank	Description	Which GL?	Gl. acct #
Peoples National Bank	Common Account		
	Tax Collection Account-Pooled		
	Courthouse 2020		
Southern Illinois Bank	County MFT		
	Township MFT		
	Emergency Tele System Board 911		
	2nd Circuit Probation -Pooled		
State Bank of Whittington	County Highway		

SCHEDULE IX: INTERNAL CONTROL ISSUES and RECOMMENDATIONS

IMPORTANT CONTROL DEFICIENCIES	RECOMMENDATIONS
No oversight of Treasurer's Office	Initiate legal actions necessary to grant oversight authority to the Board.
No segregation of duties. It is best to separate the functions of authorizing a transaction, recording it, reconciling it, and having physical custody of the asset.	There is limited segregation of duties which can occur in a small office, but rotating duties can accomplish the same thing. Currently, the Treasurer is performing all four functions, which creates the perfect opportunity for fraud to occur. Even someone who is not inclined to commit fraud could be tempted to do so if the opportunity presents itself and he/she believes there is a low probability the theft will be detected.
Use of a computer-generated check signatures.	An important control for larger checks is the requirement for two signatures to be present. This control is circumvented when the signatures are generated by a computer program. There is a possibility that the second signee did not review the expenditure or someone unauthorized person could access the system and issued unauthorized checks.
The Treasurer writes and authorizes checks without oversight or review	The Treasurer handles all four functions covered under the segregation of duties section. He has physical custody of the checks, he authorizes the transaction, he signs the check, he records the transaction, and he reconciles the account. This is an extremely dangerous practice.
No descriptions on checks	While this is a less important issue than the one above, it at least forces a reason to be given for the issuance of the check.
Backdating of vendor checks and checks written out of chronological order	The accounting system should be changed so that checks cannot be backdated or written out of sequence. Backdating a check could make it possible for a check to be recorded back to a period for which financials have already been issued, further decreasing the chances of fraud detection.

IMPORTANT CONTROL DEFICIENCIES	RECOMMENDATIONS
Checks are written by the Treasurer payable to the Treasurer	The checks we traced were for the movement of money from one fund to another, but the better way to accomplish this would be to initiate a bank transfer. The current practice could enable the Treasurer to easily deposit County funds into his personal account.
No approval process to add vendors	Many fraud schemes involve fictitious vendors. Therefore, it is important that there be an independent approval process in order to add a new vendor. Periodically, the vendor file should be compared to the employee file to check for matching bank accounts, addresses, and phone numbers.
Delayed deposit of checks	<p>Checks should be received and listed by one person and then cross-checked against the actual deposit. An entirely separate person should be reconciling the bank account.</p> <p>An alternate strategy is to use a lockbox, whereby the bank handles the deposit and remits the information back to the County.</p>
Bank reconciliations are not timely	Bank reconciliations should be completed no later than 30 days after the end of the period.
Bank reconciliations should not have a carryforward balancing adjustment that does not have an explanation	Any carryforward balancing adjustment without an explanation must be investigated and the cause addressed.
No random audits	Surprise audits should be implemented to increase the perception that there is oversight that could lead to the discovery of theft or other improprieties.
Fund accounts are not properly managed	There needs to be a review process in place to prevent the deposit of funds into the wrong account. There also needs to be a review of any fund balance that becomes negative, especially funds that should never have a negative balance, like pension funds.
Tax receipts were not timely distributed	There needs to be a process in place to facilitate the timely distribution of funds, and to flag any undistributed funds.

IMPORTANT CONTROL DEFICIENCIES	RECOMMENDATIONS
Pension payment reimbursement payments were not timely	Again, there needs to be a process in place to facilitate timely reimbursements, and to flag any delays.
Inadequate controls over capital purchases and disposals	Processes must be put in place so that additional approval is required for both purchases and disposals over a certain dollar amount. This would ensure that only required purchases are made and would limit the opportunity to sell a County asset and pocket the money. Tagging and management of assets is also necessary to ensure County assets remain in the possession of the County.

Professional Qualifications of Dr. Troy V. Luh, Ph.D., CPA/ABV, CFF, CGMA, MSvs

BUSINESS ADDRESS	Webster University 470 East Lockwood Saint Louis, Missouri 63119 (314) 961-2660 Ext. 7943 Fax (314) 968-7077 E-mail tluh@webster.edu
GRADUATE EDUCATION	Saint Louis University, Saint Louis, Missouri Ph.D. in Higher Education Administration and Leadership, May 2003
	Lindenwood University, Saint Charles, Missouri Master of Sciences in Valuation Sciences, May 2001
	Southwest Missouri State University, Springfield, Missouri Master of Accountancy, May 1993
UNDERGRADUATE EDUCATION	Evangel University, Springfield, Missouri
EDUCATION	B.B.A. with a major in Accounting and a concentration in Management, August 1991
EMPLOYMENT HISTORY	Troy V. Luh, Ph.D., CPA/ABV, CFF, MSvs Consulting Services – September 1997 to present Perform consulting services in the area of forensic accounting, including business valuation, lost profits, commercial damages, lost wages and forensic accounting
	Webster University – September 1997 to present Instruct Intermediate Accounting I, II & III, Auditing I & II, Financial Accounting, Managerial Accounting, Advanced Accounting
	Brown Smith Wallace, L.L.C. – February 1997 to January 2006; Valuation consultant responsible for preparation of business valuations and valuation reports
	Maher Mueller Sabino, PC – June 1995 to January 1997 Responsible for preparation of pension and profit sharing plan returns Responsible for business valuation report writing

Whitlock Selim & Keehn – November 1993 to December 1994
Responsible for business valuation research and report writing

TEACHING EXPERIENCE	<p>Webster University – September 1997 to present Instruct Intermediate Accounting I & II; Financial Accounting; Accounting Theory; Advanced Accounting, Auditing I & II and Business Valuation</p> <p>Saint Louis University – September 2000 December 2001 Instruct Financial Accounting I</p> <p>Saint Louis Community College at Meramec – June 1995 to December 2001 Instruct Managerial Accounting, Financial Accounting I & II, Applied Accounting, and Business Math</p>
HONORS AND ACTIVITIES	<p>Dean's List five consecutive semesters of undergraduate work National Dean's List twice; Awarded Graduate Assistantship for post-graduate work from Southwest Missouri State University Graduated with honors from both graduate and undergraduate work</p>
CERTIFICATION	<p>Accredited in Business Valuation, February, 1999 Certified Financial Forensic, December 2008 Certified Public Accountant, February, 1996 Chartered Global Management Accountant, 2013</p>
ASSOCIATIONS	<p>Member, American Institute of Certified Public Accountants Member, Missouri Society of CPAs</p>